



**2017-2018
ADOPTED BUDGET**

STATE FINANCIAL REPORT

JULY 1, 2017

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.

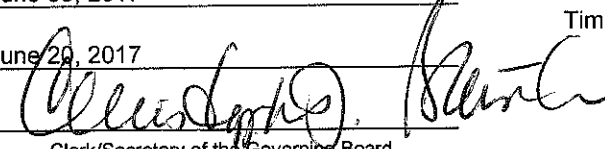
Budget available for inspection at:

Public Hearing:

Place: 1515 Hughes Way Long Beach CA
Date: June 08, 2017

Place: 1515 Hughes Way Long Beach CA
Date: June 12, 2017
Time: 05:00 PM

Adoption Date: June 29, 2017

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

Contact person for additional information on the budget reports:

Name: Renee M. Arkus

Telephone: 562-997-8126

Title: Executive Director of Fiscal Services

E-mail: RArkus@lbschools.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)	n/a	
		• Management/supervisor/confidential? (Section S8C, Line 1)		
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 20, 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.

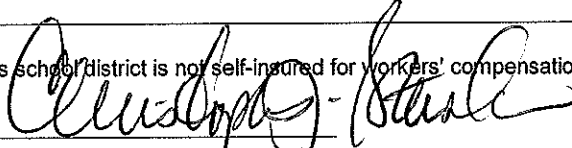
To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	<u>32,037,075.00</u>
Less: Amount of total liabilities reserved in budget:	\$	<u>32,037,075.00</u>
Estimated accrued but unfunded liabilities:	\$	<u>0.00</u>

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

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

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

Date of Meeting: Jun 20, 2017

For additional information on this certification, please contact:

Name: Renee M. Arkus

Title: Executive Director of Fiscal Services

Telephone: 562-997-8126

E-mail: RArkus@lbschools.net

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		
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		
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	S	
CASH	Cashflow Worksheet		
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	692,730,539.00	0.00	692,730,539.00	699,984,092.00	0.00	699,984,092.00	1.0%
2) Federal Revenue		8100-8299	335,000.00	54,839,934.00	55,174,934.00	230,000.00	57,301,042.00	57,531,042.00	4.3%
3) Other State Revenue		8300-8599	30,789,288.00	91,840,773.00	122,630,061.00	14,121,686.00	95,259,207.00	109,380,893.00	-10.8%
4) Other Local Revenue		8600-8799	10,701,858.00	7,918,014.00	18,619,872.00	9,760,727.00	6,085,280.00	15,846,007.00	-14.9%
5) TOTAL, REVENUES			734,556,685.00	154,598,721.00	889,155,406.00	724,096,505.00	158,645,529.00	882,742,034.00	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	307,761,654.00	86,285,833.00	394,047,487.00	311,435,795.00	87,253,398.00	398,689,193.00	1.2%
2) Classified Salaries		2000-2999	86,828,123.00	30,362,735.00	117,190,858.00	91,288,741.00	29,882,672.00	121,171,413.00	3.4%
3) Employee Benefits		3000-3999	147,530,290.00	70,336,728.00	217,867,018.00	156,837,262.00	79,258,787.00	236,096,049.00	8.4%
4) Books and Supplies		4000-4999	28,778,921.00	19,424,277.00	48,203,198.00	19,786,531.00	18,765,936.00	38,552,467.00	-20.0%
5) Services and Other Operating Expenditures		5000-5999	47,987,977.00	48,276,337.00	96,264,314.00	45,379,054.00	51,888,900.00	97,267,954.00	1.0%
6) Capital Outlay		6000-6999	794,694.00	2,325,026.00	3,119,720.00	815,000.00	1,297,410.00	2,112,410.00	-32.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	642,000.00	642,000.00	0.00	642,201.00	642,201.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,958,094.00)	6,846,214.00	(1,111,880.00)	(9,530,798.00)	8,141,611.00	(1,389,187.00)	24.9%
9) TOTAL, EXPENDITURES			611,723,565.00	264,499,150.00	876,222,715.00	616,011,585.00	277,130,915.00	893,142,500.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			122,833,120.00	(109,900,429.00)	12,932,691.00	108,084,920.00	(118,485,386.00)	(10,400,466.00)	-180.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
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	(105,128,147.00)	105,128,147.00	0.00	(113,318,626.00)	113,318,626.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,628,147.00)	105,128,147.00	(3,500,000.00)	(117,318,626.00)	113,318,626.00	(4,000,000.00)	14.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,204,973.00	(4,772,282.00)	9,432,691.00	(9,233,706.00)	(5,166,760.00)	(14,400,466.00)	-252.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	149,597,428.87	29,450,621.93	179,048,050.80	163,802,401.87	24,678,339.93	188,480,741.80	5.3%
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)									
			149,597,428.87	29,450,621.93	179,048,050.80	163,802,401.87	24,678,339.93	188,480,741.80	5.3%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			149,597,428.87	29,450,621.93	179,048,050.80	163,802,401.87	24,678,339.93	188,480,741.80	5.3%
2) Ending Balance, June 30 (E + F1e)									
			163,802,401.87	24,678,339.93	188,480,741.80	154,568,695.87	19,511,579.93	174,080,275.80	-7.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	401,900.00	0.00	401,900.00	401,900.00	0.00	401,900.00	0.0%
Stores									
		9712	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Prepaid Expenditures									
		9713	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	24,678,339.93	24,678,339.93	0.00	19,511,579.93	19,511,579.93	-20.9%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	55,600,000.00	0.00	55,600,000.00	55,600,000.00	0.00	55,600,000.00	0.0%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	17,604,454.00	0.00	17,604,454.00	17,942,850.00	0.00	17,942,850.00	1.9%
Unassigned/Unappropriated Amount									
		9790	88,696,047.87	0.00	88,696,047.87	79,123,945.87	0.00	79,123,945.87	-10.8%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	478,020,529.00	0.00	478,020,529.00	502,120,535.00	0.00	502,120,535.00	5.0%
Education Protection Account State Aid - Current Year		8012	102,445,074.00	0.00	102,445,074.00	88,542,981.00	0.00	88,542,981.00	-13.6%
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	373,219.00	0.00	373,219.00	363,397.00	0.00	363,397.00	-2.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,589,486.00	0.00	1,589,486.00	1,547,653.00	0.00	1,547,653.00	-2.6%
County & District Taxes Secured Roll Taxes		8041	95,171,601.00	0.00	95,171,601.00	92,665,805.00	0.00	92,665,805.00	-2.6%
Unsecured Roll Taxes		8042	2,140,742.00	0.00	2,140,742.00	2,084,400.00	0.00	2,084,400.00	-2.6%
Prior Years' Taxes		8043	1,338,933.00	0.00	1,338,933.00	1,303,694.00	0.00	1,303,694.00	-2.6%
Supplemental Taxes		8044	1,400,667.00	0.00	1,400,667.00	1,363,803.00	0.00	1,363,803.00	-2.6%
Education Revenue Augmentation Fund (ERAF)		8045	2,793,276.00	0.00	2,793,276.00	2,719,760.00	0.00	2,719,760.00	-2.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,538,031.00	0.00	7,538,031.00	7,339,639.00	0.00	7,339,639.00	-2.6%
Penalties and Interest from Delinquent Taxes		8048	245,966.00	0.00	245,966.00	239,493.00	0.00	239,493.00	-2.6%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	182,864.00	0.00	182,864.00	New
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	(93,903.00)	0.00	(93,903.00)	(91,432.00)	0.00	(91,432.00)	-2.6%
Subtotal, LCFF Sources			692,963,621.00	0.00	692,963,621.00	700,382,592.00	0.00	700,382,592.00	1.1%
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	(233,082.00)	0.00	(233,082.00)	(398,500.00)	0.00	(398,500.00)	71.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			692,730,539.00	0.00	692,730,539.00	699,984,092.00	0.00	699,984,092.00	1.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	12,197,056.00	12,197,056.00	0.00	12,316,266.00	12,316,266.00	1.0%
Special Education Discretionary Grants		8182	0.00	2,330,844.00	2,330,844.00	0.00	2,526,511.00	2,526,511.00	8.4%
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%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	502,632.00	502,632.00	0.00	281,700.00	281,700.00	-44.0%
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		28,904,025.00	28,904,025.00		29,100,000.00	29,100,000.00	0.7%
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		4,424,272.00	4,424,272.00		5,500,000.00	5,500,000.00	24.3%
Title III, Part A, Immigrant Education Program	4201	8290		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)	
Title III, Part A, English Learner Program	4203	8290		1,971,758.00	1,971,758.00		2,895,000.00	2,895,000.00	46.8%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		601,484.00	601,484.00		765,000.00	765,000.00	27.2%
Career and Technical Education	3500-3599	8290		883,446.00	883,446.00		589,721.00	589,721.00	-33.2%
All Other Federal Revenue	All Other	8290	335,000.00	3,024,417.00	3,359,417.00	230,000.00	3,326,844.00	3,556,844.00	5.9%
TOTAL, FEDERAL REVENUE			335,000.00	54,839,934.00	55,174,934.00	230,000.00	57,301,042.00	57,531,042.00	4.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		40,697,576.00	40,697,576.00		39,136,436.00	39,136,436.00	-3.8%
Prior Years	6500	8319		0.00	0.00		500,000.00	500,000.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,988,690.00	0.00	18,988,690.00	2,700,000.00	0.00	2,700,000.00	-85.8%
Lottery - Unrestricted and Instructional Materials		8560	11,409,669.00	3,541,451.00	14,951,120.00	11,095,930.00	3,467,478.00	14,563,408.00	-2.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		9,519,035.00	9,519,035.00		9,172,956.00	9,172,956.00	-3.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		3,445,930.00	3,445,930.00		4,761,504.00	4,761,504.00	38.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		750,000.00	750,000.00		750,000.00	750,000.00	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	390,929.00	33,886,781.00	34,277,710.00	325,756.00	37,470,833.00	37,796,589.00	10.3%
TOTAL, OTHER STATE REVENUE			30,789,288.00	91,840,773.00	122,630,061.00	14,121,686.00	95,259,207.00	109,380,893.00	-10.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	1,200,058.00	234,494.00	1,434,552.00	1,136,047.00	0.00	1,136,047.00	-20.8%
Interest		8660	2,000,000.00	21,221.00	2,021,221.00	1,250,000.00	20,000.00	1,270,000.00	-37.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,501,800.00	7,662,299.00	15,164,099.00	7,374,680.00	6,065,280.00	13,439,960.00	-11.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,701,858.00	7,918,014.00	18,619,872.00	9,760,727.00	6,085,280.00	15,846,007.00	-14.9%
TOTAL, REVENUES			734,556,685.00	154,598,721.00	889,155,406.00	724,096,505.00	158,645,529.00	882,742,034.00	-0.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	262,264,339.00	61,098,055.00	323,362,394.00	261,681,105.00	65,877,206.00	327,558,311.00	1.3%
Certificated Pupil Support Salaries		1200	18,189,736.00	9,752,665.00	27,942,401.00	18,091,178.00	8,699,434.00	26,790,612.00	-4.1%
Certificated Supervisors' and Administrators' Salaries		1300	22,649,005.00	5,885,215.00	28,534,220.00	23,060,249.00	4,876,728.00	27,936,977.00	-2.1%
Other Certificated Salaries		1900	4,658,574.00	9,549,898.00	14,208,472.00	8,603,263.00	7,800,030.00	16,403,293.00	15.4%
TOTAL, CERTIFICATED SALARIES			307,761,654.00	86,285,833.00	394,047,487.00	311,435,795.00	87,253,398.00	398,689,193.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	15,728,034.00	14,582,614.00	30,310,648.00	17,267,309.00	15,149,394.00	32,416,703.00	6.9%
Classified Support Salaries		2200	28,111,570.00	6,925,410.00	35,036,980.00	27,761,779.00	6,534,215.00	34,295,994.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	18,858,566.00	4,978,064.00	23,836,630.00	20,344,322.00	4,396,410.00	24,740,732.00	3.8%
Clerical, Technical and Office Salaries		2400	19,600,415.00	2,758,837.00	22,359,252.00	21,004,806.00	2,907,994.00	23,912,800.00	6.9%
Other Classified Salaries		2900	4,529,538.00	1,117,810.00	5,647,348.00	4,910,525.00	894,659.00	5,805,184.00	2.8%
TOTAL, CLASSIFIED SALARIES			86,828,123.00	30,362,735.00	117,190,858.00	91,288,741.00	29,882,672.00	121,171,413.00	3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	38,823,431.00	34,097,256.00	72,920,687.00	44,234,870.00	42,776,873.00	87,011,743.00	19.3%
PERS		3201-3202	9,314,786.00	3,346,562.00	12,661,348.00	10,435,206.00	4,446,330.00	14,881,536.00	17.5%
OASDI/Medicare/Alternative		3301-3302	9,476,964.00	3,749,758.00	13,226,722.00	8,739,515.00	3,232,231.00	11,971,746.00	-9.5%
Health and Welfare Benefits		3401-3402	75,911,235.00	24,058,657.00	99,969,892.00	76,947,613.00	23,759,497.00	100,707,110.00	0.7%
Unemployment Insurance		3501-3502	183,727.00	69,613.00	253,340.00	192,071.00	55,378.00	247,449.00	-2.3%
Workers' Compensation		3601-3602	6,379,955.00	2,293,577.00	8,673,532.00	7,680,386.00	2,287,234.00	9,967,620.00	14.9%
OPEB, Allocated		3701-3702	584,583.00	206,667.00	791,250.00	691,081.00	196,305.00	887,386.00	12.1%
OPEB, Active Employees		3751-3752	6,855,609.00	2,514,638.00	9,370,247.00	7,916,520.00	2,504,939.00	10,421,459.00	11.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			147,530,290.00	70,336,728.00	217,867,018.00	156,837,262.00	79,258,787.00	236,096,049.00	8.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	17,406,059.00	4,314,490.00	21,720,549.00	7,243,972.00	1,306,532.00	8,550,504.00	-60.6%
Books and Other Reference Materials		4200	327,210.00	545,043.00	872,253.00	67,075.00	189,600.00	256,675.00	-70.6%
Materials and Supplies		4300	8,895,006.00	10,347,947.00	19,242,953.00	11,818,768.00	13,541,002.00	25,359,770.00	31.8%

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	2,145,146.00	4,213,635.00	6,358,781.00	656,716.00	3,726,802.00	4,383,518.00	-31.1%
Food		4700	5,500.00	3,162.00	8,662.00	0.00	2,000.00	2,000.00	-76.9%
TOTAL, BOOKS AND SUPPLIES			28,778,921.00	19,424,277.00	48,203,198.00	19,786,531.00	18,765,936.00	38,552,467.00	-20.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	600,000.00	13,896,756.00	14,496,756.00	400,000.00	13,682,138.00	14,082,138.00	-2.9%
Travel and Conferences		5200	733,718.00	1,153,349.00	1,887,067.00	497,739.00	779,113.00	1,276,852.00	-32.3%
Dues and Memberships		5300	115,095.00	46,573.00	161,668.00	111,148.00	43,230.00	154,378.00	-4.5%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,173,263.00	17,650.00	10,190,913.00	10,547,792.00	17,650.00	10,565,442.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,600,328.00	3,471,665.00	7,071,993.00	3,672,493.00	4,170,378.00	7,842,871.00	10.9%
Transfers of Direct Costs		5710	1,367,608.00	(1,367,608.00)	0.00	230,119.00	(230,119.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(436,603.00)	(197,026.00)	(633,629.00)	(345,267.00)	(625,264.00)	(970,531.00)	53.2%
Professional/Consulting Services and Operating Expenditures		5800	28,319,743.00	31,155,303.00	59,475,046.00	26,411,624.00	33,974,243.00	60,385,867.00	1.5%
Communications		5900	3,514,825.00	99,675.00	3,614,500.00	3,853,406.00	77,531.00	3,930,937.00	8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,987,977.00	48,276,337.00	96,264,314.00	45,379,054.00	51,888,900.00	97,267,954.00	1.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	18,000.00	0.00	18,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	124,526.00	563,000.00	687,526.00	50,000.00	0.00	50,000.00	-92.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	202,168.00	1,762,026.00	1,964,194.00	65,000.00	1,297,410.00	1,362,410.00	-30.6%
Equipment Replacement		6500	450,000.00	0.00	450,000.00	700,000.00	0.00	700,000.00	55.6%
TOTAL, CAPITAL OUTLAY			794,694.00	2,325,026.00	3,119,720.00	815,000.00	1,297,410.00	2,112,410.00	-32.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	642,000.00	642,000.00	0.00	642,201.00	642,201.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	642,000.00	642,000.00	0.00	642,201.00	642,201.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(6,846,214.00)	6,846,214.00	0.00	(8,141,611.00)	8,141,611.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,111,880.00)	0.00	(1,111,880.00)	(1,389,187.00)	0.00	(1,389,187.00)	24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,958,094.00)	6,846,214.00	(1,111,880.00)	(9,530,798.00)	8,141,611.00	(1,389,187.00)	24.9%
TOTAL, EXPENDITURES			611,723,565.00	264,499,150.00	876,222,715.00	616,011,585.00	277,130,915.00	893,142,500.00	1.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
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			500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(105,128,147.00)	105,128,147.00	0.00	(113,318,626.00)	113,318,626.00	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			(105,128,147.00)	105,128,147.00	0.00	(113,318,626.00)	113,318,626.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(108,628,147.00)	105,128,147.00	(3,500,000.00)	(117,318,626.00)	113,318,626.00	(4,000,000.00)	14.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	252,427.00	260,375.00	3.1%
3) Other State Revenue		8300-8599	1,270,280.00	1,300,391.00	2.4%
4) Other Local Revenue		8600-8799	229,283.00	211,350.00	-7.8%
5) TOTAL, REVENUES			1,751,990.00	1,772,116.00	1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	787,775.00	1,181,742.00	50.0%
2) Classified Salaries		2000-2999	128,678.00	147,423.00	14.6%
3) Employee Benefits		3000-3999	415,810.00	634,378.00	52.6%
4) Books and Supplies		4000-4999	257,925.00	10,325.00	-96.0%
5) Services and Other Operating Expenditures		5000-5999	173,779.00	263,310.00	51.5%
6) Capital Outlay		6000-6999	6,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	177,527.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	38,828.00	62,093.00	59.9%
9) TOTAL, EXPENDITURES			1,986,322.00	2,299,271.00	15.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(234,332.00)	(527,155.00)	125.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,332.00)	(527,155.00)	125.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,030,433.27	796,101.27	-22.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,030,433.27	796,101.27	-22.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,030,433.27	796,101.27	-22.7%
2) Ending Balance, June 30 (E + F1e)			796,101.27	268,946.27	-66.2%
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			796,101.27	268,946.27	-66.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	252,427.00	260,375.00	3.1%
TOTAL, FEDERAL REVENUE			252,427.00	260,375.00	3.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,135,280.00	1,135,280.00	0.0%
All Other State Revenue	All Other	8590	135,000.00	165,111.00	22.3%
TOTAL, OTHER STATE REVENUE			1,270,280.00	1,300,391.00	2.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	229,283.00	211,350.00	-7.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			229,283.00	211,350.00	-7.8%
TOTAL, REVENUES			1,751,990.00	1,772,116.00	1.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	622,026.00	1,000,228.00	60.8%
Certificated Pupil Support Salaries		1200	4,760.00	56,077.00	1078.1%
Certificated Supervisors' and Administrators' Salaries		1300	160,989.00	125,437.00	-22.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			787,775.00	1,181,742.00	50.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	41,427.00	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	47,000.00	60,546.00	28.8%
Clerical, Technical and Office Salaries		2400	25,251.00	86,877.00	244.1%
Other Classified Salaries		2900	15,000.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			128,678.00	147,423.00	14.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	212,660.00	325,635.00	53.1%
PERS		3201-3202	10,020.00	22,898.00	128.5%
OASDI/Medicare/Alternative		3301-3302	15,095.00	28,415.00	88.2%
Health and Welfare Benefits		3401-3402	115,109.00	206,137.00	79.1%
Unemployment Insurance		3501-3502	375.00	661.00	76.3%
Workers' Compensation		3601-3602	13,092.00	26,584.00	103.1%
OPEB, Allocated		3701-3702	1,196.00	2,393.00	100.1%
OPEB, Active Employees		3751-3752	48,263.00	21,655.00	-55.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			415,810.00	634,378.00	52.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	257,925.00	10,325.00	-96.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			257,925.00	10,325.00	-96.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,399.00	600.00	-57.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,500.00	0.00	-100.0%
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	13,800.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	130,480.00	262,710.00	101.3%
Communications		5900	2,600.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			173,779.00	263,310.00	51.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	177,527.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			177,527.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	38,828.00	62,093.00	59.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,828.00	62,093.00	59.9%
TOTAL, EXPENDITURES			1,986,322.00	2,299,271.00	15.8%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,821,850.00	28,430,974.00	14.5%
3) Other State Revenue		8300-8599	8,059,613.00	8,192,168.00	1.6%
4) Other Local Revenue		8600-8799	2,925,383.00	1,267,694.00	-56.7%
5) TOTAL, REVENUES			35,806,846.00	37,890,836.00	5.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	12,752,776.00	12,796,479.00	0.3%
2) Classified Salaries		2000-2999	6,647,014.00	7,751,981.00	16.6%
3) Employee Benefits		3000-3999	9,981,305.00	11,004,179.00	10.2%
4) Books and Supplies		4000-4999	2,674,245.00	1,815,450.00	-32.1%
5) Services and Other Operating Expenditures		5000-5999	1,712,700.00	1,248,723.00	-27.1%
6) Capital Outlay		6000-6999	457,384.00	2,575,000.00	463.0%
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	995,709.00	1,201,656.00	20.7%
9) TOTAL, EXPENDITURES			35,221,133.00	38,393,468.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			585,713.00	(502,632.00)	-185.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			585,713.00	(502,632.00)	-185.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	892,655.40	1,478,368.40	65.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			892,655.40	1,478,368.40	65.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			892,655.40	1,478,368.40	65.6%
2) Ending Balance, June 30 (E + F1e)			1,478,368.40	975,736.40	-34.0%
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			1,478,368.40	975,736.40	-34.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	628,697.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,193,153.00	28,430,974.00	17.5%
TOTAL, FEDERAL REVENUE			24,821,850.00	28,430,974.00	14.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	43,000.00	0.00	-100.0%
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	7,416,613.00	7,416,613.00	0.0%
All Other State Revenue	All Other	8590	600,000.00	775,555.00	29.3%
TOTAL, OTHER STATE REVENUE			8,059,613.00	8,192,168.00	1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	65,000.00	65,000.00	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	298,056.00	298,056.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	818,413.00	818,413.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,743,914.00	86,225.00	-95.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,925,383.00	1,267,694.00	-56.7%
TOTAL, REVENUES			35,806,846.00	37,890,836.00	5.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	11,260,699.00	10,994,104.00	-2.4%
Certificated Pupil Support Salaries		1200	0.00	38,573.00	New
Certificated Supervisors' and Administrators' Salaries		1300	675,495.00	607,910.00	-10.0%
Other Certificated Salaries		1900	816,582.00	1,155,892.00	41.6%
TOTAL, CERTIFICATED SALARIES			12,752,776.00	12,796,479.00	0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,992,279.00	3,738,809.00	24.9%
Classified Support Salaries		2200	2,326,812.00	2,869,191.00	23.3%
Classified Supervisors' and Administrators' Salaries		2300	443,245.00	288,940.00	-34.8%
Clerical, Technical and Office Salaries		2400	884,678.00	855,041.00	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,647,014.00	7,751,981.00	16.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,095,974.00	2,519,432.00	20.2%
PERS		3201-3202	800,426.00	1,051,953.00	31.4%
OASDI/Medicare/Alternative		3301-3302	608,367.00	744,918.00	22.4%
Health and Welfare Benefits		3401-3402	5,487,982.00	5,482,168.00	-0.1%
Unemployment Insurance		3501-3502	9,344.00	10,582.00	13.2%
Workers' Compensation		3601-3602	326,957.00	427,959.00	30.9%
OPEB, Allocated		3701-3702	34,169.00	38,452.00	12.5%
OPEB, Active Employees		3751-3752	618,086.00	728,715.00	17.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,981,305.00	11,004,179.00	10.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	17,461.00	2,119.00	-87.9%
Materials and Supplies		4300	1,503,945.00	1,625,595.00	8.1%
Noncapitalized Equipment		4400	321,814.00	49,129.00	-84.7%
Food		4700	831,025.00	138,607.00	-83.3%
TOTAL, BOOKS AND SUPPLIES			2,674,245.00	1,815,450.00	-32.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	61,466.00	152,631.00	148.3%
Dues and Memberships		5300	6,775.00	4,600.00	-32.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	169,758.00	174,072.00	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	784,549.00	196,941.00	-74.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	173,583.00	187,396.00	8.0%
Professional/Consulting Services and Operating Expenditures		5800	418,279.00	433,209.00	3.6%
Communications		5900	98,290.00	99,874.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,712,700.00	1,248,723.00	-27.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,575,000.00	New
Equipment		6400	457,384.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			457,384.00	2,575,000.00	463.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	995,709.00	1,201,656.00	20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			995,709.00	1,201,656.00	20.7%
TOTAL, EXPENDITURES			35,221,133.00	38,393,468.00	9.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,931,311.00	31,233,296.00	4.3%
3) Other State Revenue		8300-8599	2,046,037.00	2,060,330.00	0.7%
4) Other Local Revenue		8600-8799	4,531,027.00	4,467,559.00	-1.4%
5) TOTAL, REVENUES			36,508,375.00	37,761,185.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,721,355.00	15,945,642.00	8.3%
3) Employee Benefits		3000-3999	7,582,788.00	8,278,405.00	9.2%
4) Books and Supplies		4000-4999	14,002,607.00	13,271,494.00	-5.2%
5) Services and Other Operating Expenditures		5000-5999	1,294,689.00	1,161,744.00	-10.3%
6) Capital Outlay		6000-6999	2,716,800.00	310,900.00	-88.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	77,343.00	125,438.00	62.2%
9) TOTAL, EXPENDITURES			40,395,582.00	39,093,623.00	-3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,887,207.00)	(1,332,438.00)	-65.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,887,207.00)	(1,332,438.00)	-65.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,928,946.35	3,041,739.35	-56.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,928,946.35	3,041,739.35	-56.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,928,946.35	3,041,739.35	-56.1%
2) Ending Balance, June 30 (E + F1e)			3,041,739.35	1,709,301.35	-43.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,041,739.35	1,709,301.35	-43.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	29,924,688.00	28,608,296.00	-4.4%
Donated Food Commodities		8221	0.00	2,625,000.00	New
All Other Federal Revenue		8290	6,623.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			29,931,311.00	31,233,296.00	4.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,046,037.00	2,060,330.00	0.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,046,037.00	2,060,330.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,517,648.00	4,447,559.00	-1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,379.00	15,000.00	79.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,531,027.00	4,467,559.00	-1.4%
TOTAL, REVENUES			36,508,375.00	37,761,185.00	3.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,690,642.00	8,356,242.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	5,141,440.00	5,594,778.00	8.8%
Clerical, Technical and Office Salaries		2400	1,246,185.00	1,228,604.00	-1.4%
Other Classified Salaries		2900	643,088.00	766,018.00	19.1%
TOTAL, CLASSIFIED SALARIES			14,721,355.00	15,945,642.00	8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,532,458.00	1,768,081.00	15.4%
OASDI/Medicare/Alternative		3301-3302	1,222,714.00	1,080,999.00	-11.6%
Health and Welfare Benefits		3401-3402	4,071,449.00	4,618,680.00	13.4%
Unemployment Insurance		3501-3502	7,520.00	7,173.00	-4.6%
Workers' Compensation		3601-3602	277,313.00	291,808.00	5.2%
OPEB, Allocated		3701-3702	24,349.00	26,268.00	7.9%
OPEB, Active Employees		3751-3752	446,985.00	485,396.00	8.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,582,788.00	8,278,405.00	9.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,528,695.00	398,306.00	-73.9%
Noncapitalized Equipment		4400	521,548.00	75,000.00	-85.6%
Food		4700	11,952,364.00	12,798,188.00	7.1%
TOTAL, BOOKS AND SUPPLIES			14,002,607.00	13,271,494.00	-5.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,650.00	11,233.00	5.5%
Dues and Memberships		5300	1,405.00	1,635.00	16.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	292,408.00	293,520.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	243,346.00	128,967.00	-47.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	331,775.00	320,119.00	-3.5%
Professional/Consulting Services and Operating Expenditures		5800	387,828.00	380,764.00	-1.8%
Communications		5900	27,277.00	25,506.00	-6.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,294,689.00	1,161,744.00	-10.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	2,575,000.00	0.00	-100.0%
Equipment		6400	6,000.00	6,000.00	0.0%
Equipment Replacement		6500	135,800.00	304,900.00	124.5%
TOTAL, CAPITAL OUTLAY			2,716,800.00	310,900.00	-88.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	77,343.00	125,438.00	62.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,343.00	125,438.00	62.2%
TOTAL, EXPENDITURES			40,395,582.00	39,093,623.00	-3.2%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,403.00	64,000.00	-0.6%
5) TOTAL, REVENUES			64,403.00	64,000.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,403.00	64,000.00	-0.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(435,597.00)	64,000.00	-114.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,603,267.48	6,167,670.48	-6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,603,267.48	6,167,670.48	-6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,603,267.48	6,167,670.48	-6.6%
2) Ending Balance, June 30 (E + F1e)			6,167,670.48	6,231,670.48	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,167,670.48	6,231,670.48	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	64,403.00	64,000.00	-0.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,403.00	64,000.00	-0.6%
TOTAL, REVENUES			64,403.00	64,000.00	-0.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	500,000.00	0.00	-100.0%
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			500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,684,257.00	1,600,000.00	-5.0%
5) TOTAL, REVENUES			1,684,257.00	1,600,000.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	830,531.00	2,359,002.00	184.0%
3) Employee Benefits		3000-3999	353,708.00	1,110,410.00	213.9%
4) Books and Supplies		4000-4999	1,957,712.00	2,000,000.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	15,331,353.00	15,427,666.00	0.6%
6) Capital Outlay		6000-6999	79,642,892.00	175,750,000.00	120.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			98,116,196.00	196,647,078.00	100.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(96,431,939.00)	(195,047,078.00)	102.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	449,100,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			449,100,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			352,668,061.00	(195,047,078.00)	-155.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	182,681,489.71	535,349,550.71	193.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,681,489.71	535,349,550.71	193.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,681,489.71	535,349,550.71	193.1%
2) Ending Balance, June 30 (E + F1e)			535,349,550.71	340,302,472.71	-36.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			535,349,550.71	340,302,472.71	-36.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,684,257.00	1,600,000.00	-5.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,684,257.00	1,600,000.00	-5.0%
TOTAL, REVENUES			1,684,257.00	1,600,000.00	-5.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	610,954.00	1,902,856.00	211.5%
Clerical, Technical and Office Salaries		2400	219,577.00	456,146.00	107.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			830,531.00	2,359,002.00	184.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	114,904.00	372,722.00	224.4%
OASDI/Medicare/Alternative		3301-3302	61,665.00	180,464.00	192.7%
Health and Welfare Benefits		3401-3402	146,316.00	456,620.00	212.1%
Unemployment Insurance		3501-3502	422.00	1,180.00	179.6%
Workers' Compensation		3601-3602	14,497.00	47,180.00	225.4%
OPEB, Allocated		3701-3702	1,312.00	4,246.00	223.6%
OPEB, Active Employees		3751-3752	14,592.00	47,998.00	228.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			353,708.00	1,110,410.00	213.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	379,053.00	2,000,000.00	427.6%
Noncapitalized Equipment		4400	1,578,659.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,957,712.00	2,000,000.00	2.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	970.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,189.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	263,841.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,730.00	427,666.00	450.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	14,965,965.00	15,000,000.00	0.2%
Communications		5900	5,658.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,331,353.00	15,427,666.00	0.6%
CAPITAL OUTLAY					
Land		6100	1,612,476.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,123,163.00	175,750,000.00	127.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	907,253.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			79,642,892.00	175,750,000.00	120.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			98,116,196.00	196,647,078.00	100.4%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	449,100,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			449,100,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			449,100,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,600,000.00	2,560,000.00	-44.3%
5) TOTAL, REVENUES			4,600,000.00	2,560,000.00	-44.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,123.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	50,503.00	370,000.00	632.6%
6) Capital Outlay		6000-6999	4,152,380.00	200,000.00	-95.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,205,006.00	570,000.00	-86.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			394,994.00	1,990,000.00	403.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			394,994.00	1,990,000.00	403.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,569,028.66	1,964,022.66	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,569,028.66	1,964,022.66	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,569,028.66	1,964,022.66	25.2%
2) Ending Balance, June 30 (E + F1e)			1,964,022.66	3,954,022.66	101.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,964,022.66	3,954,022.66	101.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	0.00	60,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	4,600,000.00	2,500,000.00	-45.7%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,600,000.00	2,560,000.00	-44.3%
TOTAL, REVENUES			4,600,000.00	2,560,000.00	-44.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,123.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,123.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,000.00	35,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,503.00	335,000.00	2060.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,503.00	370,000.00	632.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,152,380.00	200,000.00	-95.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,152,380.00	200,000.00	-95.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,205,006.00	570,000.00	-86.4%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	0.00	-100.0%
5) TOTAL, REVENUES			18,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	1,884,174.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,884,174.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,866,174.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,866,174.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,884,174.18	18,000.18	-99.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,884,174.18	18,000.18	-99.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,884,174.18	18,000.18	-99.0%
2) Ending Balance, June 30 (E + F1e)			18,000.18	18,000.18	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	18,000.18	18,000.18	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,000.00	0.00	-100.0%
TOTAL, REVENUES			18,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,884,174.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,884,174.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,884,174.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,515,072.00	5,784,999.00	64.6%
5) TOTAL, REVENUES			3,515,072.00	5,784,999.00	64.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,372,533.00	3,447,313.00	2.2%
3) Employee Benefits		3000-3999	1,627,467.00	1,552,687.00	-4.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	205,761.00	273,500.00	32.9%
6) Capital Outlay		6000-6999	10,000.00	2,748,499.00	27385.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,215,761.00	8,021,999.00	53.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,700,689.00)	(2,237,000.00)	31.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,700,689.00)	(2,237,000.00)	31.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,876,507.99	11,175,818.99	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,876,507.99	11,175,818.99	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,876,507.99	11,175,818.99	-13.2%
2) Ending Balance, June 30 (E + F1e)			11,175,818.99	8,938,818.99	-20.0%
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	11,175,818.99	8,938,818.99	-20.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,000,000.00	3,000,000.00	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	85,000.00	70,000.00	-17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	430,072.00	2,714,999.00	531.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,515,072.00	5,784,999.00	64.6%
TOTAL, REVENUES			3,515,072.00	5,784,999.00	64.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,372,533.00	3,447,313.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,372,533.00	3,447,313.00	2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	468,354.00	535,402.00	14.3%
OASDI/Medicare/Alternative		3301-3302	258,003.00	263,720.00	2.2%
Health and Welfare Benefits		3401-3402	817,488.00	612,325.00	-25.1%
Unemployment Insurance		3501-3502	1,669.00	1,724.00	3.3%
Workers' Compensation		3601-3602	5,887.00	68,946.00	1071.2%
OPEB, Allocated		3701-3702	742.00	6,205.00	736.3%
OPEB, Active Employees		3751-3752	75,324.00	64,365.00	-14.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,627,467.00	1,552,687.00	-4.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	891.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	204,870.00	273,000.00	33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,761.00	273,500.00	32.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000.00	33,500.00	235.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	2,714,999.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	2,748,499.00	27385.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,215,761.00	8,021,999.00	53.8%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,545,867.00	0.00	-100.0%
3) Other State Revenue		8300-8599	356,667.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	59,601,726.00	50,121,784.00	-15.9%
5) TOTAL, REVENUES			63,504,260.00	50,121,784.00	-21.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	50,278,131.00	59,514,604.00	18.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,278,131.00	59,514,604.00	18.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,226,129.00	(9,392,820.00)	-171.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,226,129.00	(9,392,820.00)	-171.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,785,316.00	65,011,445.00	25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,785,316.00	65,011,445.00	25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,785,316.00	65,011,445.00	25.5%
2) Ending Balance, June 30 (E + F1e)			65,011,445.00	55,618,625.00	-14.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	65,011,445.00	55,618,625.00	-14.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	3,545,867.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			3,545,867.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	356,667.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			356,667.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	45,018,778.00	47,863,085.00	6.3%
Unsecured Roll		8612	2,085,909.00	1,319,747.00	-36.7%
Prior Years' Taxes		8613	680,591.00	419,735.00	-38.3%
Supplemental Taxes		8614	810,920.00	443,002.00	-45.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	172,852.00	0.00	-100.0%
Interest		8660	174,023.00	76,215.00	-56.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	10,658,653.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			59,601,726.00	50,121,784.00	-15.9%
TOTAL, REVENUES			63,504,260.00	50,121,784.00	-21.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	25,140,000.00	32,015,000.00	27.3%
Bond Interest and Other Service Charges		7434	25,138,131.00	27,499,604.00	9.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,278,131.00	59,514,604.00	18.4%
TOTAL, EXPENDITURES			50,278,131.00	59,514,604.00	18.4%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	69,278,118.00	69,370,540.00	0.1%
5) TOTAL, REVENUES			69,278,118.00	69,370,540.00	0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	269,606.00	266,938.00	-1.0%
3) Employee Benefits		3000-3999	111,985.00	126,552.00	13.0%
4) Books and Supplies		4000-4999	31,700.00	34,300.00	8.2%
5) Services and Other Operating Expenses		5000-5999	73,568,524.00	75,900,077.00	3.2%
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			73,981,815.00	76,327,867.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,703,697.00)	(6,957,327.00)	47.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,000,000.00	4,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000,000.00	4,000,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(703,697.00)	(2,957,327.00)	320.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	27,685,011.79	26,981,314.79	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,685,011.79	26,981,314.79	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			27,685,011.79	26,981,314.79	-2.5%
2) Ending Net Position, June 30 (E + F1e)			26,981,314.79	24,023,987.79	-11.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	26,981,314.79	24,023,987.79	-11.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	335,000.00	335,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	68,868,118.00	68,960,540.00	0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	75,000.00	75,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			69,278,118.00	69,370,540.00	0.1%
TOTAL, REVENUES			69,278,118.00	69,370,540.00	0.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	202,485.00	200,481.00	-1.0%
Clerical, Technical and Office Salaries		2400	67,121.00	66,457.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			269,606.00	266,938.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,081.00	42,176.00	2.7%
OASDI/Medicare/Alternative		3301-3302	19,852.00	20,421.00	2.9%
Health and Welfare Benefits		3401-3402	41,091.00	52,485.00	27.7%
Unemployment Insurance		3501-3502	130.00	133.00	2.3%
Workers' Compensation		3601-3602	4,541.00	5,339.00	17.6%
OPEB, Allocated		3701-3702	415.00	481.00	15.9%
OPEB, Active Employees		3751-3752	4,875.00	5,517.00	13.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,985.00	126,552.00	13.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,200.00	13,300.00	504.5%
Noncapitalized Equipment		4400	29,500.00	21,000.00	-28.8%
TOTAL, BOOKS AND SUPPLIES			31,700.00	34,300.00	8.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,800.00	2,300.00	-17.9%
Dues and Memberships		5300	100.00	100.00	0.0%
Insurance		5400-5450	3,721,221.00	3,721,456.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,500.00	212,500.00	6.0%
Transfers of Direct Costs - Interfund		5750	850.00	350.00	-58.8%
Professional/Consulting Services and Operating Expenditures		5800	69,642,053.00	71,963,371.00	3.3%
Communications		5900	1,000.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			73,568,524.00	75,900,077.00	3.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			73,981,815.00	76,327,867.00	3.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,000,000.00	4,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	4,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,000,000.00	4,000,000.00	0.0%

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	72,883.53	72,883.53	74,223.00	71,342.02	71,342.02	72,883.53
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	72,883.53	72,883.53	74,223.00	71,342.02	71,342.02	72,883.53
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	72,883.53	72,883.53	74,223.00	71,342.02	71,342.02	72,883.53
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	394,047,487.00	301	139,782.00	303	393,907,705.00	305	9,007,258.00		307	384,900,447.00	309
2000 - Classified Salaries	117,190,858.00	311	4,505,296.00	313	112,685,562.00	315	664,181.00		317	112,021,381.00	319
3000 - Employee Benefits	217,867,018.00	321	1,183,767.00	323	216,683,251.00	325	1,891,428.00		327	214,791,823.00	329
4000 - Books, Supplies Equip Replace. (6500)	48,653,198.00	331	130,065.00	333	48,523,133.00	335	7,695,233.00		337	40,827,900.00	339
5000 - Services... & 7300 - Indirect Costs	95,152,434.00	341	229,574.00	343	94,922,860.00	345	50,970,108.00		347	43,952,752.00	349
TOTAL					866,722,511.00	365			TOTAL	796,494,303.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1.	Teacher Salaries as Per EC 41011.		1100	375
2.	Salaries of Instructional Aides Per EC 41011.		2100	380
3.	STRS.		3101 & 3102	382
4.	PERS.		3201 & 3202	383
5.	OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7.	Unemployment Insurance.		3501 & 3502	390
8.	Workers' Compensation Insurance.		3601 & 3602	392
9.	OPEB, Active Employees (EC 41372).		3751 & 3752	393
10.	Other Benefits (EC 22310).		3901 & 3902	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.			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.			62.32%
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)	62.32%
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).	796,494,303.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	398,689,193.00	301	0.00	303	398,689,193.00	305	8,948,106.00		307	389,741,087.00	309
2000 - Classified Salaries	121,171,413.00	311	4,594,193.00	313	116,577,220.00	315	625,899.00		317	115,951,321.00	319
3000 - Employee Benefits	236,096,049.00	321	1,257,319.00	323	234,838,730.00	325	1,960,918.00		327	232,877,812.00	329
4000 - Books, Supplies Equip Replace. (6500)	39,252,467.00	331	302,000.00	333	38,950,467.00	335	3,538,369.00		337	35,412,098.00	339
5000 - Services. . . & 7300 - Indirect Costs	95,878,767.00	341	0.00	343	95,878,767.00	345	52,049,163.00		347	43,829,604.00	349
TOTAL					884,934,377.00	365			TOTAL	817,811,922.00	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	327,406,478.00 375
2.	Salaries of Instructional Aides Per EC 41011.		2100	32,316,703.00 380
3.	STRS.		3101 & 3102	70,722,875.00 382
4.	PERS.		3201 & 3202	2,738,041.00 383
5.	OASDI - Regular, Medicare and Alternative.		3301 & 3302	6,570,404.00 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	65,940,491.00 385
7.	Unemployment Insurance.		3501 & 3502	169,778.00 390
8.	Workers' Compensation Insurance.		3601 & 3602	6,795,142.00 392
9.	OPEB, Active Employees (EC 41372).		3751 & 3752	6,711,325.00
10.	Other Benefits (EC 22310).		3901 & 3902	0.00 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			519,371,237.00 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			31,838.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			798,029.00 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.			518,541,370.00 397
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.			63.41%
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)	63.41%
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).	817,811,922.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	803,726,279.00	0.00	803,726,279.00	450,000,000.00	30,145,000.00	1,223,581,279.00	27,220,000.00
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	555,000,992.00	90,863,896.00	645,864,888.00			645,864,888.00	
Net OPEB Obligation	92,414,492.00	(13,742.00)	92,400,750.00	14,845,276.00		107,246,026.00	
Compensated Absences Payable	11,760,860.00	0.00	11,760,860.00	250,000.00	300,000.00	11,710,860.00	9,408,688.00
Governmental activities long-term liabilities	1,462,902,623.00	90,850,154.00	1,553,752,777.00	465,095,276.00	30,445,000.00	1,988,403,053.00	36,628,688.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		8,728,433.93	8,728,433.93
2. State Lottery Revenue	8560	11,409,669.00		3,541,451.00	14,951,120.00
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)		11,409,669.00	0.00	12,269,884.93	23,679,553.93
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,886,240.00			7,886,240.00
2. Classified Salaries	2000-2999	39,000.00			39,000.00
3. Employee Benefits	3000-3999	1,288,640.00			1,288,640.00
4. Books and Supplies	4000-4999	1,746,172.00		4,710,000.00	6,456,172.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	444,000.00			444,000.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	5,617.00			5,617.00
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)		11,409,669.00	0.00	4,710,000.00	16,119,669.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	7,559,884.93	7,559,884.93
D. COMMENTS:					

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

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	699,984,092.00	1.94%	713,547,719.00	0.50%	717,113,527.00
2. Federal Revenues	8100-8299	230,000.00	0.00%	230,000.00	0.00%	230,000.00
3. Other State Revenues	8300-8599	14,121,686.00	-0.67%	14,026,980.00	0.01%	14,028,209.00
4. Other Local Revenues	8600-8799	9,760,727.00	1.18%	9,875,811.00	0.86%	9,960,612.00
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	(113,318,626.00)	4.72%	(118,669,518.00)	3.98%	(123,396,745.00)
6. Total (Sum lines A1 thru A5c)		610,777,879.00	1.35%	619,010,992.00	-0.17%	617,935,603.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				311,435,795.00		308,478,952.00
b. Step & Column Adjustment				3,892,947.00		3,855,987.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,849,790.00)		(3,760,966.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	311,435,795.00	-0.95%	308,478,952.00	0.03%	308,573,973.00
2. Classified Salaries						
a. Base Salaries				91,288,741.00		91,089,709.00
b. Step & Column Adjustment				684,666.00		683,173.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(883,698.00)		(913.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	91,288,741.00	-0.22%	91,089,709.00	0.75%	91,771,969.00
3. Employee Benefits	3000-3999	156,837,262.00	8.11%	169,563,056.00	7.49%	182,257,219.00
4. Books and Supplies	4000-4999	19,786,531.00	-0.23%	19,741,298.00	-2.28%	19,291,298.00
5. Services and Other Operating Expenditures	5000-5999	45,379,054.00	-1.33%	44,773,922.00	2.22%	45,769,300.00
6. Capital Outlay	6000-6999	815,000.00	-7.36%	755,000.00	-45.03%	415,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,530,798.00)	-1.37%	(9,400,000.00)	0.00%	(9,400,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,000,000.00	0.00%	4,000,000.00	0.00%	4,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		620,011,585.00	1.45%	629,001,937.00	2.17%	642,678,759.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(9,233,706.00)		(9,990,945.00)		(24,743,156.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		163,802,401.87		154,568,695.87		144,577,750.87
2. Ending Fund Balance (Sum lines C and D1)		154,568,695.87		144,577,750.87		119,834,594.87
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,901,900.00		1,901,900.00		1,901,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	55,600,000.00		55,800,000.00		49,000,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,942,850.00		17,698,156.00		18,030,242.00
2. Unassigned/Unappropriated	9790	79,123,945.87		69,177,694.87		50,902,452.87
f. Total Components of Ending Fund Balance		154,568,695.87		144,577,750.87		119,834,594.87
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,942,850.00		17,698,156.00		18,030,242.00
c. Unassigned/Unappropriated	9790	79,123,945.87		69,177,694.87		50,902,452.87
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		97,066,795.87		86,875,850.87		68,932,694.87

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Other adjustments include reduction of teachers for declining enrollment, one time costs associated with year round schools transitioning to traditional school schedules - this was funded by one time monies.

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	57,301,042.00	-25.43%	42,729,590.00	-8.85%	38,948,926.00
3. Other State Revenues	8300-8599	95,259,207.00	-1.95%	93,404,700.00	3.16%	96,358,801.00
4. Other Local Revenues	8600-8799	6,085,280.00	-63.98%	2,191,815.00	-5.90%	2,062,569.00
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	113,318,626.00	4.72%	118,669,518.00	3.98%	123,396,745.00
6. Total (Sum lines A1 thru A5c)		271,964,155.00	-5.50%	256,995,623.00	1.47%	260,767,041.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				87,253,398.00		76,715,990.00
b. Step & Column Adjustment				1,090,667.00		958,950.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(11,628,075.00)		(2,694,408.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,253,398.00	-12.08%	76,715,990.00	-2.26%	74,980,532.00
2. Classified Salaries						
a. Base Salaries				29,882,672.00		28,449,427.00
b. Step & Column Adjustment				224,120.00		213,371.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,657,365.00)		(492,788.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,882,672.00	-4.80%	28,449,427.00	-0.98%	28,170,010.00
3. Employee Benefits	3000-3999	79,258,787.00	2.49%	81,231,248.00	6.99%	86,912,134.00
4. Books and Supplies	4000-4999	18,765,936.00	-33.98%	12,389,576.00	-1.22%	12,237,820.00
5. Services and Other Operating Expenditures	5000-5999	51,888,900.00	-8.57%	47,441,776.00	-1.18%	46,880,222.00
6. Capital Outlay	6000-6999	1,297,410.00	-36.52%	823,614.00	-2.83%	800,265.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	642,201.00	0.00%	642,201.00	0.00%	642,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,141,611.00	0.87%	8,212,038.00	-0.02%	8,210,148.00
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)		277,130,915.00	-7.66%	255,905,870.00	1.14%	258,833,332.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(5,166,760.00)		1,089,753.00		1,933,709.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		24,678,339.93		19,511,579.93		20,601,332.93
2. Ending Fund Balance (Sum lines C and D1)		19,511,579.93		20,601,332.93		22,535,041.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,511,579.93		20,601,332.93		22,535,041.93
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,511,579.93		20,601,332.93		22,535,041.93

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	699,984,092.00	1.94%	713,547,719.00	0.50%	717,113,527.00
2. Federal Revenues	8100-8299	57,531,042.00	-25.33%	42,959,590.00	-8.80%	39,178,926.00
3. Other State Revenues	8300-8599	109,380,893.00	-1.78%	107,431,680.00	2.75%	110,387,010.00
4. Other Local Revenues	8600-8799	15,846,007.00	-23.84%	12,067,626.00	-0.37%	12,023,181.00
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)		882,742,034.00	-0.76%	876,006,615.00	0.31%	878,702,644.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				398,689,193.00		385,194,942.00
b. Step & Column Adjustment				4,983,614.00		4,814,937.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(18,477,865.00)		(6,455,374.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	398,689,193.00	-3.38%	385,194,942.00	-0.43%	383,554,505.00
2. Classified Salaries						
a. Base Salaries				121,171,413.00		119,539,136.00
b. Step & Column Adjustment				908,786.00		896,544.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,541,063.00)		(493,701.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	121,171,413.00	-1.35%	119,539,136.00	0.34%	119,941,979.00
3. Employee Benefits	3000-3999	236,096,049.00	6.23%	250,794,304.00	7.33%	269,169,353.00
4. Books and Supplies	4000-4999	38,552,467.00	-16.66%	32,130,874.00	-1.87%	31,529,118.00
5. Services and Other Operating Expenditures	5000-5999	97,267,954.00	-5.19%	92,215,698.00	0.47%	92,649,522.00
6. Capital Outlay	6000-6999	2,112,410.00	-25.27%	1,578,614.00	-23.02%	1,215,265.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	642,201.00	0.00%	642,201.00	0.00%	642,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,389,187.00)	-14.49%	(1,187,962.00)	0.16%	(1,189,852.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,000,000.00	0.00%	4,000,000.00	0.00%	4,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		897,142,500.00	-1.36%	884,907,807.00	1.88%	901,512,091.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(14,400,466.00)		(8,901,192.00)		(22,809,447.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		188,480,741.80		174,080,275.80		165,179,083.80
2. Ending Fund Balance (Sum lines C and D1)		174,080,275.80		165,179,083.80		142,369,636.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,901,900.00		1,901,900.00		1,901,900.00
b. Restricted	9740	19,511,579.93		20,601,332.93		22,535,041.93
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	55,600,000.00		55,800,000.00		49,000,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,942,850.00		17,698,156.00		18,030,242.00
2. Unassigned/Unappropriated	9790	79,123,945.87		69,177,694.87		50,902,452.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		174,080,275.80		165,179,083.80		142,369,636.80

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,942,850.00		17,698,156.00		18,030,242.00
c. Unassigned/Unappropriated	9790	79,123,945.87		69,177,694.87		50,902,452.87
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		97,066,795.87		86,875,850.87		68,932,694.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.82%		9.82%		7.65%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	1. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		71,342.02		69,916.05		68,518.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		897,142,500.00		884,907,807.00		901,512,091.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		897,142,500.00		884,907,807.00		901,512,091.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,942,850.00		17,698,156.14		18,030,241.82
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)		17,942,850.00		17,698,156.14		18,030,241.82
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	880,222,715.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	69,725,436.00
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	7,426,445.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,101,737.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,000,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,528,182.00
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	3,887,207.00
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)				799,856,304.00

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)		72,883.53
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,974.45
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	735,084,304.54	9,927.11
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)	735,084,304.54	9,927.11
B. Required effort (Line A.2 times 90%)	661,575,874.09	8,934.40
C. Current year expenditures (Line I.E and Line II.B)	799,856,304.00	10,974.45
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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(633,629.00)	0.00	(1,111,880.00)				
Other Sources/Uses Detail					500,000.00	4,000,000.00		
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	13,800.00	0.00	38,828.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	173,583.00	0.00	995,709.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	331,775.00	0.00	77,343.00	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					0.00	500,000.00		
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	77,730.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	35,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	891.00	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 - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	850.00	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	633,629.00	(633,629.00)	1,111,880.00	(1,111,880.00)	4,500,000.00	4,500,000.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(970,531.00)	0.00	(1,389,187.00)				
Other Sources/Uses Detail					0.00	4,000,000.00		
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	62,093.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	187,396.00	0.00	1,201,656.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	320,119.00	0.00	125,438.00	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	427,666.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	35,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund 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	350.00	0.00						
Other Sources/Uses Detail					4,000,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	970,531.00	(970,531.00)	1,389,187.00	(1,389,187.00)	4,000,000.00	4,000,000.00		

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	77,383	77,299		
Charter School				
Total ADA	77,383	77,299	0.1%	Met
Second Prior Year (2015-16)				
District Regular	75,960	75,945		
Charter School				
Total ADA	75,960	75,945	0.0%	Met
First Prior Year (2016-17)				
District Regular	74,458	74,223		
Charter School		0		
Total ADA	74,458	74,223	0.3%	Met
Budget Year (2017-18)				
District Regular	72,884			
Charter School	0			
Total ADA	72,884			

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	80,768	79,709		
Charter School				
Total Enrollment	80,768	79,709	1.3%	Not Met
Second Prior Year (2015-16)				
District Regular	77,987	77,812		
Charter School				
Total Enrollment	77,987	77,812	0.2%	Met
First Prior Year (2016-17)				
District Regular	75,936	76,169		
Charter School				
Total Enrollment	75,936	76,169	N/A	Met
Budget Year (2017-18)				
District Regular	74,646			
Charter School				
Total Enrollment	74,646			

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	76,023	79,709	
Charter School		0	
Total ADA/Enrollment	76,023	79,709	95.4%
Second Prior Year (2015-16)			
District Regular	74,233	77,812	
Charter School			
Total ADA/Enrollment	74,233	77,812	95.4%
First Prior Year (2016-17)			
District Regular	72,884	76,169	
Charter School	0		
Total ADA/Enrollment	72,884	76,169	95.7%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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	71,342	74,646		
Charter School	0			
Total ADA/Enrollment	71,342	74,646	95.6%	Met
1st Subsequent Year (2018-19)				
District Regular	69,916	73,153		
Charter School				
Total ADA/Enrollment	69,916	73,153	95.6%	Met
2nd Subsequent Year (2019-20)				
District Regular	68,519	71,690		
Charter School				
Total ADA/Enrollment	68,519	71,690	95.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
LCFF Target (Reference Only)	723,838,947.00	724,537,950.00	723,367,999.00	
Step 1 - Change in Population	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines A6 and C4)	74,223.00	72,883.53	71,342.02	69,916.05
b. Prior Year ADA (Funded)		74,223.00	72,883.53	71,342.02
c. Difference (Step 1a minus Step 1b)		(1,339.47)	(1,541.51)	(1,425.97)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.80%	-2.12%	-2.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	692,730,539.00	699,984,092.00	714,001,719.00	
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	18,720,292.00	26,471,957.00	16,246,216.00	
d. Economic Recovery Target Funding (current year increment)	43.97	71.53	73.51	
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	18,720,335.97	26,472,028.53	16,246,289.51	
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.70%	3.78%	2.28%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	0.90%	1.66%	0.28%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.10% to 1.90%	.66% to 2.66%	-1.72% to 1.28%	

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)	112,498,018.00	109,719,076.00		
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)	692,963,621.00	700,382,592.00	714,001,719.00	717,513,527.00
District's Projected Change in LCFF Revenue:		1.07%	1.94%	0.49%
LCFF Revenue Standard:		-.10% to 1.90%	.66% to 2.66%	-.72% to 1.28%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	466,323,155.90	513,809,749.37	90.8%
Second Prior Year (2015-16)	502,006,115.38	561,238,362.30	89.4%
First Prior Year (2016-17)	542,120,067.00	611,723,565.00	88.6%
	Historical Average Ratio:		89.6%

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	559,561,798.00	616,011,585.00	90.8%	Met
1st Subsequent Year (2018-19)	569,131,717.00	625,001,937.00	91.1%	Met
2nd Subsequent Year (2019-20)	582,603,161.00	638,678,759.00	91.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.90%	1.66%	0.28%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.10% to 10.90%	-8.34% to 11.66%	-9.72% to 10.28%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.10% to 5.90%	-3.34% to 6.66%	-4.72% to 5.28%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	55,174,934.00		
Budget Year (2017-18)	57,531,042.00	4.27%	No
1st Subsequent Year (2018-19)	42,959,590.00	-25.33%	Yes
2nd Subsequent Year (2019-20)	39,178,926.00	-8.80%	Yes

Explanation:
(required if Yes)

Title I Carryover budgeted in 2017-2018, then Title I, II, III are budgeted with declining % for outyears, expenditures are hourly and decline too.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	122,630,061.00		
Budget Year (2017-18)	109,380,893.00	-10.80%	Yes
1st Subsequent Year (2018-19)	107,431,680.00	-1.78%	No
2nd Subsequent Year (2019-20)	110,387,010.00	2.75%	No

Explanation:
(required if Yes)

One-time funding from 2016-2017 is not assumed in future years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	18,619,872.00		
Budget Year (2017-18)	15,846,007.00	-14.90%	Yes
1st Subsequent Year (2018-19)	12,067,626.00	-23.84%	Yes
2nd Subsequent Year (2019-20)	12,023,181.00	-0.37%	No

Explanation:
(required if Yes)

Local grants are budgeted for multiple years, if appropriate, but drop off over years. New local grants are unknown.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	48,203,198.00		
Budget Year (2017-18)	38,552,467.00	-20.02%	Yes
1st Subsequent Year (2018-19)	32,130,874.00	-16.66%	Yes
2nd Subsequent Year (2019-20)	31,529,118.00	-1.87%	No

Explanation:
(required if Yes)

16-17 Includes a textbook adoption for ELA that does not continue at the same level for future years. 2017-2018 also includes site carryover which is unknown as to how the sites are going to spend and is often budgeted in the 4xx object. The future years have much smaller textbook adoptions and no carryover.

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

First Prior Year (2016-17)	96,264,314.00		
Budget Year (2017-18)	97,267,954.00	1.04%	No
1st Subsequent Year (2018-19)	92,215,698.00	-5.19%	Yes
2nd Subsequent Year (2019-20)	92,649,522.00	0.47%	No

Explanation:
(required if Yes)

Projects utilizing funding from grants, such as Clean Energy Act are being finalized in 2017-2018.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2016-17)	196,424,867.00		
Budget Year (2017-18)	182,757,942.00	-6.96%	Met
1st Subsequent Year (2018-19)	162,458,896.00	-11.11%	Not Met
2nd Subsequent Year (2019-20)	161,589,117.00	-0.54%	Met

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

First Prior Year (2016-17)	144,467,512.00		
Budget Year (2017-18)	135,820,421.00	-5.99%	Met
1st Subsequent Year (2018-19)	124,346,572.00	-8.45%	Not Met
2nd Subsequent Year (2019-20)	124,178,640.00	-0.14%	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)

Title I Carryover budgeted in 2017-2018, then Title I, II, III are budgeted with declining % for outyears, expenditures are hourly and decline too.

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

One-time funding from 2016-2017 is not assumed in future years.

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

Local grants are budgeted for multiple years, if appropriate, but drop off over years. New local grants are unknown.

- 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)

16-17 Includes a textbook adoption for ELA that does not continue at the same level for future years. 2017-2018 also includes site carryover which is unknown as to how the sites are going to spend and is often budgeted in the 4xxx object. The future years have much smaller textbook adoptions and no carryover.

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

Projects utilizing funding from grants, such as Clean Energy Act are being finalized in 2017-2018.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	897,142,500.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)		
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	897,142,500.00	26,914,275.00	Amount Deposited ¹ for 2014-15 Fiscal Year 11,606,808.97	Lesser of: 3% or 2014-15 amount 11,606,808.97

d. Required Minimum Contribution		2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)		Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
		17,942,850.00		17,942,850.00

e. OMMA/RMA Contribution		Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
		17,944,973.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	15,236,698.00	16,646,382.00	17,604,454.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	66,653,076.80	76,235,172.45	88,696,047.87
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.50)	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	81,889,774.30	92,881,554.45	106,300,501.87
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	761,834,879.18	832,319,078.56	880,222,715.00
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)	761,834,879.18	832,319,078.56	880,222,715.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	10.7%	11.2%	12.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.6%	3.7%	4.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	13,717,199.96	520,058,546.15	N/A	Met
Second Prior Year (2015-16)	59,352,350.04	565,238,362.30	N/A	Met
First Prior Year (2016-17)	14,204,973.00	615,723,565.00	N/A	Met
Budget Year (2017-18) (Information only)	(9,233,706.00)	620,011,585.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	66,868,126.41	76,527,878.87	N/A	Met
Second Prior Year (2015-16)	85,927,722.87	90,245,078.83	N/A	Met
First Prior Year (2016-17)	153,506,027.83	149,597,428.87	2.5%	Not Met
Budget Year (2017-18) (Information only)	163,802,401.87			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	71,342	69,916	68,519
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

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)	897,142,500.00	884,907,807.00	901,512,091.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	897,142,500.00	884,907,807.00	901,512,091.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	17,942,850.00	17,698,156.14	18,030,241.82
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	17,942,850.00	17,698,156.14	18,030,241.82

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)	17,942,850.00	17,698,156.00	18,030,242.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	79,123,945.87	69,177,694.87	50,902,452.87
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	97,066,795.87	86,875,850.87	68,932,694.87
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.82%	9.82%	7.65%
District's Reserve Standard (Section 10B, Line 7):	17,942,850.00	17,698,156.14	18,030,241.82
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(105,128,147.00)			
Budget Year (2017-18)	(113,318,626.00)	8,190,479.00	7.8%	Met
1st Subsequent Year (2018-19)	(115,507,330.00)	2,188,704.00	1.9%	Met
2nd Subsequent Year (2019-20)	(120,234,557.00)	4,727,227.00	4.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	500,000.00			
Budget Year (2017-18)	0.00	(500,000.00)	-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
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	4,000,000.00			
Budget Year (2017-18)	4,000,000.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	4,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	4,000,000.00	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. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Budgeted Transfers from Fund 17 to Fund 01 is a one time transfer to fund the cloud initiative at LBUSD.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	28	County Property Tax	County Treasurer	1,223,581,279
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund		11,710,860

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2017
TOTAL:				1,235,292,139

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29,410,000	27,220,000	60,685,000	53,465,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	11,710,860	9,368,688	9,368,688	9,368,688

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
Total Annual Payments:	41,120,860	36,588,688	70,053,688	62,833,688
Has total annual payment increased over prior year (2016-17)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payments that have increased are the general obligation bonds which are completely funded from the County Treasurer.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Medical benefits are offered to retirees until the age of 65 or 67 depending upon the classification. Eligibility also depends on the age and years of service.

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

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

	Self-Insurance Fund	Governmental Fund
	9,037,270	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	327,496,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	327,496,000.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2015

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	25,024,000.00	25,024,000.00	25,024,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	12,740,536.00	13,000,000.00	13,000,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	12,740,536.00	13,000,000.00	13,000,000.00
d. Number of retirees receiving OPEB benefits	807	807	807

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:

The District has self insurance programs for health and welfare, property liability and workers compensation. Health and welfare rates are determined through the actuarial study that is done yearly and funded through payroll system charges. Property and liability is is funded from a contribution from unrestricted general fund based on an actuarial study done yearly. Workers' compensation is collected through payroll charges with the rate based on the actuarial study. The Self Insurance Retention (SIR) claim is \$500,000 and the SIR for property and liability is at \$250,000.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	35,587,688.00
b. Unfunded liability for self-insurance programs	0.00

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,536.0	3,456.0	3,456.0	3,456.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 3,679,179

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
	61,000,000	64,513,600	68,229,583
	100.0%	100.0%	100.0%
		5.8%	5.8%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Yes	Yes	Yes
	3,300,000	3,400,000	3,500,000
		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)
	Yes	Yes	Yes
	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	1,657.0	1,667.0	1,667.0	1,667.0

Classified (Non-management) Salary and Benefit Negotiations

No

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

--

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date:

 End Date:

5. Salary settlement:	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

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
29,000,000	30,700,000	32,400,000
100.0%	100.0%	100.0%
	5.8%	5.8%

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
565,000	565,000	565,000
0.8%	0.8%	0.8%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	761.0	766.0	766.0	766.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

n/a

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	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)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year			

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes

Jun 20, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

**2017-2018 Adopted Budget
Long Beach Unified School District**

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Level

	2017-2018		2018-2019		2019-2020
		Dollars in millions			
Budgeted Ending Fund Balance					
Unassigned and Assigned Unrestricted General Fund	\$ 97.0		\$ 86.9		\$ 68.9
Special Reserve Fund for Other than Capital Outlay Projects	\$ 6.2		\$ 6.2		\$ 6.2
Combined Total	<u>\$ 103.2</u>		<u>\$ 93.1</u>		<u>\$ 75.1</u>
 2% Reserve Requirement					
	\$ 17.9		\$ 17.7		\$ 18.0
 Difference between Ending Fund Balance and Reserve Requirement					
	\$ 85.3		\$ 75.4		\$ 57.1

Reasons for Reserve being greater than the minimum

State revenues are not guaranteed - the Gap Funding percentages may be lower than current estimates

Increases in salaries and benefits are not budgeted until formally agreed upon with collective bargaining units. No negotiations have been completed for the 2017-2018 fiscal year.

A decrease in attendance percentages could significantly affect reserves.

Enrollment and related salaries could vary from estimated levels.

Special Education costs could vary based on the level of services required compared to prior years.

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
 (name continued) _____
 CDS #: 19-64725-0127506
 Charter Approving Entity: Long Beach Unified
 County: Los Angeles
 Charter #: 1504
 Budgeting Period: 2017/18

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9860-9869)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	1,085,579.09	1,230,258.60	0.00	1,230,258.60
Education Protection Account State Aid - Current Year	8012	37,009.60	0.00	40,704.00	40,704.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039				
County and District Taxes (for rev. limit funded schools)	8040-8079				
Miscellaneous Funds (for rev. limit funded schools)	8080-8089				
Revenue Limit Transfers (for rev. limit funded schools):					
PERS Reduction Transfer	8092				
Charter Schools Funding in Lieu of Property Taxes	8096	248,521.31	273,329.40		273,329.40
Other Revenue Limit Transfers	8091, 8097				0.00
Total, LCFF/Revenue Limit Sources		1,371,110.00	1,503,588.00	40,704.00	1,544,292.00
2. Federal Revenues					
No Child Left Behind	8290	0.00		0.00	0.00
Special Education - Federal	8181, 8182	0.00		0.00	0.00
Child Nutrition - Federal	8220	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00		0.00	0.00
Total, Federal Revenues		0.00	0.00	0.00	0.00
3. Other State Revenues					
Charter Categorical Block Grant (8480 N/A per SBX3 - 4)	N/A				
Special Education - State	StateRevSE	0.00		0.00	0.00
All Other State Revenues	StateRevAO	81,060.75	33,260.51	8,981.97	42,242.47
Total, Other State Revenues		81,060.75	33,260.51	8,981.97	42,242.47
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	155,419.58	60,072.00	0.00	60,072.00
Total, Local Revenues		155,419.58	60,072.00	0.00	60,072.00
5. TOTAL REVENUES					
		1,607,590.33	1,596,920.51	49,685.97	1,646,606.47
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	555,649.22	527,894.65	40,704.00	568,598.65
Certificated Pupil Support Salaries	1200	53,040.00	54,100.80	0.00	54,100.80
Certificated Supervisors' and Administrators' Salaries	1300	133,439.97	152,155.16	0.00	152,155.16
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00
Total, Certificated Salaries		742,129.19	734,150.61	40,704.00	774,854.61
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	10,499.80	12,329.79	0.00	12,329.79
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	55,329.06	53,538.94	0.00	53,538.94
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		65,828.86	65,868.74	0.00	65,868.74

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102	93,359.85	111,811.52	0.00	111,811.52
PERS	3201-3202	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	15,796.78	16,274.35	0.00	16,274.35
Health and Welfare Benefits	3401-3402	97,471.49	116,965.78	0.00	116,965.78
Unemployment Insurance	3501-3502	15,351.20	15,973.74	0.00	15,973.74
Workers' Compensation Insurance	3601-3602	9,695.50	10,088.68	0.00	10,088.68
OPEB, Allocated	3701-3702				0.00
OPEB, Active Employees	3751-3752				0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		231,674.82	271,114.08	0.00	271,114.08
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	3,576.97	0.00	3,576.97	3,576.97
Books and Other Reference Materials	4200	2,020.00	0.00	5,000.00	5,000.00
Materials and Supplies	4300	18,175.21	18,133.71	405.00	18,538.71
Noncapitalized Equipment	4400	22,304.76	14,000.00	0.00	14,000.00
Food	4700	18,719.72	15,004.11	0.00	15,004.11
Total, Books and Supplies		64,796.66	47,137.83	8,981.97	56,119.80
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	0.00	0.00	0.00	0.00
Travel and Conferences	5200	3,060.00	3,121.20	0.00	3,121.20
Dues and Memberships	5300	1,628.48	1,661.05	0.00	1,661.05
Insurance	5400	15,770.00	16,085.40	0.00	16,085.40
Operations and Housekeeping Services	5500	16,875.00	21,991.76	0.00	21,991.76
Rentals, Leases, Repairs, and Noncap. Improvements	5600	104,967.11	122,137.44	0.00	122,137.44
Professional/Consulting Services & Operating Expend.	5800	338,903.45	313,163.91	2,357.00	315,520.91
Communications	5900	1,686.75	1,720.49	0.00	1,720.49
Total, Services and Other Operating Expenditures		482,890.79	479,881.24	2,357.00	482,238.24
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Sites and Improvements of Sites	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
<i>Depreciation Expense (for full accrual basis only)</i>	6900	34,125.33	38,859.72	0.00	38,859.72
Total, Capital Outlay		34,125.33	38,859.72	0.00	38,859.72
7. Other Outgo					
Tuition to Other Schools	7110-7143				0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213				0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE				0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO				0.00
All Other Transfers	7281-7299				0.00
Debt Service:					
Interest	7438				0.00
Principal	7439				0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,621,445.65	1,637,012.21	52,042.97	1,689,055.18
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(13,855.32)	(40,091.70)	(2,357.00)	(42,448.70)

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979				0.00
2. Less: Other Uses	7630-7699				0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999				0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		(13,855.32)	(40,091.70)	(2,357.00)	(42,448.70)
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	537,152.00	486,751.68	2,357.00	489,108.68
b. Adjustments to Beginning Balance	9793, 9795	(34,188.00)	0.00		0.00
c. Adjusted Beginning Balance		502,964.00	486,751.68	2,357.00	489,108.68
2. Ending Fund Balance, June 30 (E + F.1.c.)		489,108.68	446,659.98	(0.00)	446,659.98
Components of Ending Fund Balance (Modified Accrual Basis)					
a. Nonspendable					
Revolving Cash	9711				0.00
Stores	9712				0.00
Prepaid Expenditures	9713				0.00
All Others	9719				0.00
b. Restricted	9740				0.00
c. Committed					
Stabilization Arrangements	9750				0.00
Other Commitments	9760				0.00
d. Assigned					
Other Assignments	9780				0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789				0.00
Unassigned / Unappropriated Amount	9790M				0.00
Components of Ending Net Position (Accrual Basis)					
1. Net Investment in Capital Assets	9796				-
2. Restricted Net Position	9797				-
3. Unrestricted Net Position	9790A	489,108	446,660	(0)	446,660

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
 (name continued) _____
 CDS #: 19-64725-0127506
 Charter Approving Entity: Long Beach Unified
 County: Los Angeles
 Charter #: 1504
 Fiscal Year: 2017/18

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	1,230,258.60	0.00	1,230,258.60	1,432,330.23	1,534,064.31
Education Protection Account State Aid - Current Year	8012	0.00	40,704.00	40,704.00	44,928.00	0.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00		
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00		
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00		
Revenue Limit Transfers (for rev. limit funded schools):						
PERS Reduction Transfer	8092	0.00	0.00	0.00		
Charter Schools Funding in Lieu of Property Taxes	8096	273,329.40	0.00	273,329.40	301,693.77	301,693.77
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF/Revenue Limit Sources		1,503,588.00	40,704.00	1,544,292.00	1,778,952.00	1,835,758.08
2. Federal Revenues						
No Child Left Behind	8290	0.00	0.00	0.00	0.00	0.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	0.00	0.00	0.00	0.00
3. Other State Revenues						
Charter Categorical Block Grant (8480 N/A thru 2014/15 - SBX3-4)	N/A	0.00	0.00	0.00		
Special Education - State	StateRevSE	0.00	0.00	0.00	0.00	0.00
All Other State Revenues	StateRevAO	33,260.51	8,981.97	42,242.47	46,677.15	47,054.68
Total, Other State Revenues		33,260.51	8,981.97	42,242.47	46,677.15	47,054.68
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	60,072.00	0.00	60,072.00	51,510.00	52,540.20
Total, Local Revenues		60,072.00	0.00	60,072.00	51,510.00	52,540.20
5. TOTAL REVENUES						
		1,596,920.51	49,685.97	1,646,606.47	1,877,139.15	1,935,352.96
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	527,894.65	40,704.00	568,598.65	647,462.09	660,411.33
Certificated Pupil Support Salaries	1200	54,100.80	0.00	54,100.80	55,182.82	56,286.47
Certificated Supervisors' and Administrators' Salaries	1300	152,155.16	0.00	152,155.16	155,198.26	158,302.22
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		734,150.61	40,704.00	774,854.61	857,843.16	875,000.02
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	12,329.79	0.00	12,329.79	12,576.39	12,827.92
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	53,538.94	0.00	53,538.94	54,609.72	55,701.91
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		65,868.74	0.00	65,868.74	67,186.11	68,529.83

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
(name continued) _____

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	111,811.52	0.00	111,811.52	139,656.87	158,637.50
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	16,274.35	0.00	16,274.35	17,578.46	17,930.03
Health and Welfare Benefits	3401-3402	116,965.78	0.00	116,965.78	134,744.58	145,524.15
Unemployment Insurance	3501-3502	15,973.74	0.00	15,973.74	17,575.56	17,927.07
Workers' Compensation Insurance	3601-3602	10,088.68	0.00	10,088.68	11,100.35	11,322.36
OPEB, Allocated	3701-3702	0.00	0.00	0.00		
OPEB, Active Employees	3751-3752	0.00	0.00	0.00		
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		271,114.08	0.00	271,114.08	320,655.82	351,341.11
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	3,576.97	3,576.97	3,576.97	1,000.00
Books and Other Reference Materials	4200	0.00	5,000.00	5,000.00	5,000.00	1,000.00
Materials and Supplies	4300	18,133.71	405.00	18,538.71	18,909.49	19,287.68
Noncapitalized Equipment	4400	14,000.00	0.00	14,000.00	20,000.00	10,000.00
Food	4700	15,004.11	0.00	15,004.11	1,789.20	1,824.98
Total, Books and Supplies		47,137.83	8,981.97	56,119.80	49,275.66	33,112.66
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	3,121.20	0.00	3,121.20	3,183.62	3,247.30
Dues and Memberships	5300	1,661.05	0.00	1,661.05	1,694.27	1,728.16
Insurance	5400	16,085.40	0.00	16,085.40	16,407.11	16,735.25
Operations and Housekeeping Services	5500	21,991.76	0.00	21,991.76	22,431.60	22,880.23
Rentals, Leases, Repairs, and Noncap. Improvements	5600	122,137.44	0.00	122,137.44	124,580.19	127,071.79
Professional/Consulting Services and Operating Expend.	5800	313,163.91	2,357.00	315,520.91	345,000.47	351,948.40
Communications	5900	1,720.49	0.00	1,720.49	1,754.89	1,789.99
Total, Services and Other Operating Expenditures		479,881.24	2,357.00	482,238.24	515,052.15	525,401.12
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis)						
Sites and Improvements of Sites	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for full accrual only)	6900	38,859.72	0.00	38,859.72	7,725.13	50,699.29
Total, Capital Outlay		38,859.72	0.00	38,859.72	7,725.13	50,699.29
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7281-7299	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,637,012.21	52,042.97	1,689,055.18	1,817,738.02	1,904,084.04
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(40,091.70)	(2,357.00)	(42,448.70)	59,401.13	31,268.93

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
(name continued) _____

Description	Object Code	FY 2017/18			Totals for 2018/19	Totals for 2019/20
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(40,091.70)	(2,357.00)	(42,448.70)	59,401.13	31,268.93
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	489,108.68	0.00	489,108.68	446,659.98	506,061.11
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		489,108.68	0.00	489,108.68	446,659.98	506,061.11
2. Ending Fund Balance, June 30 (E + F.1.c.)		449,016.98	(2,357.00)	446,659.98	506,061.11	537,330.03
Components of Ending Fund Balance						
a. Nonspendable						
Revolving Cash	9711					
Stores	9712					
Prepaid Expenditures	9713					
All Others	9719					
b. Restricted						
9740						
c. Committed						
Stabilization Arrangements	9750					
Other Commitments	9760					
d. Assigned						
Other Assignments	9780					
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789					
Undesignated / Unappropriated Amount	9790					
Components of Ending Net Position (Accrual Basis)						
1. Net Investment in Capital Assets	9796	0.00	0.00	0.00		
2. Restricted Net Position	9797	0.00	0.00	0.00		

INTELLECTUAL VIRTUES ACADEMY OF LONG BEACH

Current Year ADA Assumptions

	2016-17	Enrollment	Attendance Rate	ADA
4-6		78	98%	76.3425
7-8		112	97%	108.7055
Total		190	97%	185.048

3-Year ADA Assumptions

	2017-18	Enrollment	Attendance Rate	ADA
4-6		78	96%	74.88
7-8		134	96%	128.64
Total		212	96%	203.52

	2018-19	Enrollment	Attendance Rate	ADA
4-6		78	96%	74.88
7-8		156	96%	149.76
Total		234	96%	224.64

	2019-20	Enrollment	Attendance Rate	ADA
4-6		78	96%	74.88
7-8		156	96%	149.76
Total		234	96%	224.64

Charter Number: 1682

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2017-18 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: *V. Trujillo*
Charter School Official
(Original signature required)

Date: 6-30-17

Printed
Name: Vivianna Trujillo

Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Vivianna Trujillo

Name

Executive Director

Title

562-270-6052

Telephone

vtrujillo@cpecschools.org

E-mail Address

School Name: **Clear Passage Educational Center**
 Time Period: **2017-2020**

COLA(SALARIES)	5.0%
	5.0%

Object Code	Description	Estimated			
		Actuals 2016-17	2017-18	2018-19	2019-20
ASSUMPTIONS					
	Enrollment	75	85	95	110
	Average Daily Attendance (80%)	47.52	68.00	76.00	88.00
	Free and Reduced Price Meals %	96.6%	95.0%	95.0%	95.0%
	Special Education Encroachment Rate	\$ 873.37	\$ 886.30	\$ 907.57	\$ 930.53
	LCFF Funding Per ADA (See LCFF Calculator for Details)	\$ 10,388	\$ 10,785	\$ 11,320	\$ 11,676
REVENUES					
LCFF State revenues					
8011	LCFF State Revenue				
	Grades K - 3				
	Grades 4 - 6				
	Grades 7 - 8				
	Grades 9 - 12				
	LCFF State revenues	\$ 414,774	\$ 620,987	\$ 734,702	\$ 882,013
	In Lieu Property Tax	\$ 68,973	\$ 98,782	\$ 110,404	\$ 127,836
	Education Protection Act	\$ 9,504	\$ 13,600	\$ 15,200	\$ 17,600
	PY Adjustment	\$ (689)			
	LCFF State revenues (Including EPA)	\$ 492,562	\$ 733,370	\$ 860,306	\$ 1,027,449
Federal Revenues					
8290	No Child Left Behind (Title I)		\$ 34,884	\$ 34,884	\$ 38,988
8110	CDE PCS Grant	\$ 51,900	\$ -	\$ -	\$ -
8190	EESA/Math & Science	\$ -	\$ -	\$ -	\$ -
8220	Child Nutrition - Federal	\$ -	\$ -	\$ -	\$ -
8260-8299	Other Federal Revenues	\$ -	\$ -	\$ -	\$ -
	Total, Federal Revenues	\$ 51,900	\$ 34,884	\$ 34,884	\$ 38,988
Other State Revenue					
8321	Special Education	\$ -	\$ -	\$ -	\$ -
8556	State Lottery	\$ 162	\$ 14,828	\$ 12,376	\$ 13,832
8545	SB 740 Facility Grant (see facilities tab)	\$ -	\$ -	\$ -	\$ -
	Mandate Block Grant K-8	14	\$ -	\$ -	\$ -
	Mandate Block Grant 9-12	48	\$ 2,928	\$ 2,880	\$ 3,264
8536	All Other State Revenues	\$ 75,013	\$ -	\$ -	\$ -
	Total, Other State Revenues	\$ 92,769	\$ 15,256	\$ 17,096	\$ 19,664
Other Local Revenue					
8600	Transfers from Sponsoring LEA	\$ -	\$ -	\$ -	\$ -
8660	Interest	\$ 0	\$ -	\$ -	\$ -
8699	Fundraising	\$ 1,650	\$ 10,000	\$ 10,000	\$ 10,000
8700	Other Grants	\$ -	\$ -	\$ -	\$ -
8710	All Other Local Revenues	\$ -	\$ -	\$ -	\$ -
8979	Loan Financing (e.g. Charter School Revolving Loan)	\$ -	\$ -	\$ -	\$ -
	Total, Local Revenues	\$ 1,650	\$ 10,000	\$ 10,000	\$ 10,000
	TOTAL REVENUES	\$ 638,882	\$ 793,510	\$ 922,286	\$ 1,096,101
EXPENDITURES					
Certificated Salaries					
1100	Teacher Salaries	\$ 52,500	\$ 55,125	\$ 57,881	\$ 60,775
1170	Substitute Teacher Salaries (2% of Teache	\$ -	\$ -	\$ -	\$ -
1200	Certificated Pupil Support/Teacher Aide Salaries	\$ -	\$ -	\$ 32,375	\$ 50,000
1300	Certificated Supervisor and Administrator Salaries	\$ -	\$ -	\$ -	\$ -
1900	Other Certificated Salaries	\$ -	\$ -	\$ -	\$ -
	Total, Certificated Salaries	\$ 52,500	\$ 55,125	\$ 90,256	\$ 110,775
Classified (non-certificated) Salaries					
2100	Instructional Aide Salaries	\$ -	\$ 13,800	\$ 14,490	\$ 15,215
2200	Non-certificated Support Salaries (Part-Time)	\$ -	\$ -	\$ -	\$ -
2300	Non-certificated Supervisor and Administrator Salaries	\$ 60,000	\$ 63,000	\$ 66,150	\$ 69,458
2400	Clerical and Office Salaries	\$ 48,000	\$ 50,400	\$ 52,920	\$ 55,566
2900	Other Non-certificated Salaries (IT support, etc.)	\$ -	\$ -	\$ -	\$ -
	Total, Non-certificated Salaries	\$ 108,000	\$ 127,200	\$ 133,560	\$ 140,238
Employee Benefits					
3101-3302	STRS/PERS/OASDI/Medicare (10.73%-STRS)	\$ 15,628	\$ 18,485	\$ 26,220	\$ 32,418
3401-3402	Health and Welfare Benefits	7,400	\$ 32,146	\$ 34,073	\$ 37,481
3501-3502	Unemployment Insurance	3.50%	\$ 735	\$ 1,225	\$ 1,470
3601-3602	Workers' Compensation Insurance	1.65%	\$ 2,725	\$ 3,096	\$ 3,800
3701-3702	Other Retiree Benefits	8.00%	\$ 8,640	\$ 9,072	\$ 9,526

School Name: **Clear Passage Educational Center**
 Time Period: **2017-2020**

COLA(SALARIES)	5.0%
	5.0%

Object Code	Description	Estimated Actuals			
		2016-17	2017-18	2018-19	2019-20
3901-3902	Other Employee Benefits	\$ -	\$ -	\$ -	\$ -
	Total, Employee Benefits	\$ 59,874	\$ 65,951	\$ 78,496	\$ 109,492
		37%	36%	35%	44%
	Books and Supplies				
4100	Approved Textbooks and Core Curricula M:	\$ 17,777	\$ 25,110	\$ 27,900	\$ 30,690
4200	Books and Other Reference Materials	\$ 309	\$ 4,250	\$ 4,750	\$ 5,500
4300	Materials and Supplies	\$ 2,400	\$ 4,250	\$ 4,750	\$ 5,500
4400	Non-capitalized Equipment(computers, printers, servers)	\$ 494	\$ 2,500	\$ 2,500	\$ 2,500
4700	Food	\$ 220	\$ -	\$ -	\$ -
	Total, Books and Supplies	\$ 21,199	\$ 36,110	\$ 39,900	\$ 44,190
	Services and Other Operating Expenditures				
5200	Travel and Conferences	\$ -	\$ 3,000	\$ 4,200	\$ 4,200
5300	Dues and Memberships	\$ 600	\$ 1,525	\$ 1,575	\$ 1,650
5400	Insurance	\$ 11,119	\$ 11,475	\$ 12,336	\$ 13,261
5500	Utilities and Housekeeping Services	\$ 23,523	\$ 15,660	\$ 23,490	\$ 23,490
5600	Rentals, Leases, Repairs, and Noncap. Improvements	\$ 36,903	\$ 37,403	\$ 61,403	\$ 61,403
5800	Professional/Consulting Services and Operating Expend.	\$ 122,398	\$ 236,626	\$ 298,051	\$ 418,681
5900	Communications (Phones, ISP, Internet)	\$ 1,407	\$ 2,065	\$ 2,431	\$ 2,673
	Total, Services/Other Operating	\$ 195,951	\$ 307,754	\$ 403,486	\$ 525,357
	Capital Outlay				
6100-6170	Land and Land Improvements	\$ -	\$ -	\$ -	\$ -
6200	Buildings and Improvements of Buildings	\$ -	\$ -	\$ -	\$ -
6300	Books and Media for New Libraries	\$ -	\$ -	\$ -	\$ -
6400	Equipment (computers, servers, etc. over \$5,000) - Depreciation	\$ 6,967	\$ 8,425	\$ 10,592	\$ 12,425
6490	Furniture	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
6500	Equipment Replacement	\$ -	\$ 500	\$ 1,000	\$ 1,000
	Total, Capital Outlay	\$ 6,967	\$ 9,925	\$ 12,592	\$ 14,425
	Other Outgo				
7110-7143	Tuition to Other Schools	\$ -	\$ -	\$ -	\$ -
7221-7223SE	Transfers of Apportionment to Other LEAs (except SPED)	\$ -	\$ -	\$ -	\$ -
7221	Transfers of Apportionment to LEAs (Special Ed)	\$ 51,468	\$ 60,268	\$ 68,975	\$ 81,887
7221-7223AO	All Other Transfers of Apportionments to Other LEAs	\$ -	\$ -	\$ -	\$ -
7281	All Other Transfers (Charter Asset Management Fees)	\$ 7,433	\$ -	\$ -	\$ -
7350	District Oversight (currently set to 1.00%)	\$ 4,837	\$ 7,198	\$ 8,451	\$ 10,098
7430	Loan Repayment	\$ -	\$ -	\$ -	\$ -
7438	Debt Interest	\$ 499	\$ 314	\$ 130	\$ -
	Total, Other Outgo	\$ 64,237	\$ 67,780	\$ 77,556	\$ 91,985
	TOTAL EXPENDITURES	\$ 508,728	\$ 669,845	\$ 835,847	\$ 1,036,463
	Excess of Revenues over Expenditures	\$ 130,154	\$ 123,665	\$ 86,439	\$ 59,638
	Beginning Cash Balance	\$ 16,919	\$ 21,604	\$ 61,735	\$ 72,115
	PY Accounts Receivable	\$ 23,462	\$ 125,630	\$ 97,957	\$ 98,199
	Current Year Accounts Receivable	\$ (125,630)	\$ (97,957)	\$ (98,199)	\$ (118,627)
	Depreciation	\$ 6,967	\$ 8,425	\$ 10,592	\$ 12,425
	Accounts Payable/Accrued Expenses	\$ 83,322	\$ (28,386)	\$ 11,838	\$ (13,430)
	Due to Grantor	\$ (94,602)	\$ -	\$ -	\$ -
	Payroll Liability	\$ (992)	\$ -	\$ -	\$ -
	Capital Expenditures	\$ -	\$ (8,750)	\$ (11,250)	\$ (8,750)
	Other Loan	\$ 44,500	\$ (20,000)	\$ (24,500)	\$ -
	Sale of Receivables-Use	\$ (216,970)	\$ -	\$ -	\$ -
	Sale of Receivables-Source	\$ 216,970	\$ -	\$ -	\$ -
	Charter School Revolving Loan Fund/Long Term Notes Payable	\$ (62,496)	\$ (62,496)	\$ (62,496)	\$ -
	Ending Cash Balance	\$ 21,604	\$ 61,735	\$ 72,115	\$ 101,570

CASH FLOW PROJECTION
 School Name: Clear Passage Educational Center
 Time Period: 2017-2020

FY 2017-18													2017-18 Total Received	2017-18 Accrued, But Deferred	2017-18 Total Earned
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
BEGINNING CASH	\$ 21,603	\$ 77,593	\$ 70,134	\$ 53,148	\$ 47,042	\$ 21,456	\$ 25,129	\$ 22,027	\$ 13,860	\$ 63,034	\$ 72,676	\$ 89,261			
REVENUE															
Revenue Limit Sources															
Education Protection Account			2,376			2,376			5,448						
LCFF Revenue- State Aid Portion		20,739	20,739	37,330	37,330	37,330	37,330	37,330	78,572	78,572	78,572	78,572			
Local Revenue (In Lieu of Property Tax)	4,138	8,277	5,518	5,518	5,518	5,518	5,518	5,518	19,593	9,796	9,796	9,796			
Revenue Received from Prior Year Deferrals - State Aid Portion	-	-	-	-	-	-	-	-	-	-	-	-			
Revenue Received from Prior Year Deferrals - Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-			
Federal Revenue															
Child Nutrition															
CDE PCS Grant															
Other Federal Revenue						17,442			17,442						
Other State Revenue															
Special Education Local Plan Area (SELPA)															
California Lottery (quarterly)							3,094			3,094					
SB740 Facility Grant															
All Other State Revenues							1,440	1,008		432					
Other Local Revenue															
Transfers from LEAS															
Interest															
Fundraising (\$10,000.00 in budget)															
Grants (\$00.00 in budget)															
All Other Local Revenue (\$00.00 in budget)															
Loan Financing/Receivable Factoring															
TOTAL REVENUE	\$ -	\$ 24,877	\$ 31,391	\$ 52,848	\$ 42,848	\$ 62,666	\$ 47,382	\$ 43,856	\$ 121,055	\$ 91,895	\$ 88,369	\$ 88,369	\$ 695,553	\$ 97,957	\$ 793,510
DISBURSEMENTS															
1000 Certificated Salaries			5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	5,513	55,125	-	55,125
2000 Classified Salaries	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	10,600	127,200	-	127,200
3000 Employee Benefits	3,834	3,834	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	5,828	65,951	-	65,951
4000 Books and Supplies			5,417	5,417	5,417	5,417	5,417	5,417	722	722	722	722	36,110	-	36,110
5000 Services and Other Operating Expenditures	6,155	6,155	9,233	9,233	9,233	10,771	10,771	12,310	46,779	46,779	46,779	70,168	284,365	23,389	307,754
6000 Capital Outlay	581	581	726	2,226	726	726	726	726	726	726	726	726	9,925	-	9,925
7000 Other Outgo		249	290	481	481	481	481	481	982	936	884	884	6,628	61,152	67,780
Charter Asset Management Service Fee															
7000 Short Term Loan Repayment															
TOTAL EXPENDITURES	\$ 21,170	\$ 21,419	\$ 37,606	\$ 39,297	\$ 37,797	\$ 39,336	\$ 39,336	\$ 40,875	\$ 71,150	\$ 71,104	\$ 71,052	\$ 95,163	\$ 585,304	\$ 84,541	\$ 669,845
Excess Revenues Over Expenditures	\$ (21,170)	\$ 3,458	\$ (6,215)	\$ 13,550	\$ 5,050	\$ 23,330	\$ 8,046	\$ 2,981	\$ 49,905	\$ 20,791	\$ 17,317	\$ (6,794)	\$ 110,250	\$ 13,416	\$ 123,665
Beginning Cash Balance	\$ 21,603	\$ 77,593	\$ 70,134	\$ 53,148	\$ 47,042	\$ 21,456	\$ 25,129	\$ 22,027	\$ 13,860	\$ 63,034	\$ 72,676	\$ 89,261	\$ 21,603		\$ 21,603
PY Accounts Receivable	\$ 125,630												\$ 125,630		\$ 125,630
CY Accounts Receivable														\$ (97,957)	\$ (97,957)
Depreciation	\$ 581	\$ 581	\$ 726	\$ 726	\$ 726	\$ 726	\$ 726	\$ 726	\$ 726	\$ 726	\$ 726	\$ 726	\$ 8,425		\$ 8,425
Accounts Payable/Accrued Expenses	\$ (49,051)	\$ (11,498)	\$ (11,498)	\$ (9,967)	\$ (20,946.79)	\$ (9,967)							\$ (112,927)	\$ 84,541	\$ (28,386)
Payroll Liability															
Capital Expenditures															
Other Loans	\$ -												\$ (20,000)		\$ (20,000)
Charter Asset Management Funding															
Charter School Revolving Loan Fund				(10,416)	(10,416)	(10,416)	(10,416)	(10,416)					(62,496)		(62,496)
ENDING CASH BALANCE	\$ 77,593	\$ 70,134	\$ 53,148	\$ 47,042	\$ 21,456	\$ 25,129	\$ 22,027	\$ 13,860	\$ 63,034	\$ 72,676	\$ 89,261	\$ 61,735	\$ 61,735	\$ -	\$ 61,735

CASH FLOW PROJECTION
School Name: Clear Passage Educational Center
Time Period: 2017-2020

FY 2018-19													2018-19 Total	2018-19	2018-19 Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Received	Accrued, But Deferred	Earned
BEGINNING CASH	\$ 61,735	\$ 67,231	\$ 63,047	\$ 51,319	\$ 67,236	\$ 66,966	\$ 85,520	\$ 86,447	\$ 83,427	\$ 118,282	\$ 115,842	\$ 119,892			
REVENUE															
Revenue Limit Sources															
Education Protection Account			3,400			3,400			4,600						
LCFF Revenue- State Aid Portion		\$ 31,049	\$ 31,049	\$ 55,889	\$ 55,889	\$ 55,889	\$ 55,889	\$ 55,889	\$ 78,632	\$ 78,632	\$ 78,632	\$ 78,632	\$ 656,070	\$ 78,632	\$ 734,702
Local Revenue (In Lieu of Property Tax)		\$ 5,927	\$ 11,854	\$ 7,903	\$ 7,903	\$ 7,903	\$ 7,903	\$ 7,903	\$ 17,703	\$ 8,852	\$ 8,852	\$ 8,852	\$ 101,552	\$ 8,852	\$ 110,404
Revenue Received from Prior Year Deferrals - State Aid Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Received from Prior Year Deferrals - Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue															
Child Nutrition				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDE PCS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal Revenue						17,442			17,442				34,884		34,884
Other State Revenue															
Special Education Local Plan Area (SELPA)			\$ -						\$ -						
California Lottery (quarterly)							3,458			3,458			6,916	6,916	13,832
SB740 Facility Grant				\$ -											
All Other State Revenues				\$ -	\$ -	\$ -	1,632	1,142		490			3,264		3,264
Other Local Revenue															
Transfers from LEAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fundraising (\$10,000.00 in budget)	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,000		10,000
Grants (\$00.00 in budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Local Revenue (\$00.00 in budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Financing/Receivable Factoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 36,976	\$ 46,303	\$ 73,791	\$ 63,791	\$ 84,633	\$ 68,881	\$ 64,934	\$ 118,377	\$ 91,431	\$ 87,483	\$ 87,483	\$ 824,086	\$ 98,199	\$ 922,286
DISBURSEMENTS															
1000 Certificated Salaries	\$ -	\$ 2,943	\$ 8,731	\$ 8,731	\$ 8,731	\$ 8,731	\$ 8,731	\$ 8,731	\$ 8,731	\$ 8,731	\$ 8,731	\$ 8,731	\$ 90,256		90,256
2000 Classified Salaries	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 11,130	\$ 133,560		133,560
3000 Employee Benefits	\$ 3,903	\$ 4,936	\$ 6,966	\$ 6,966	\$ 6,966	\$ 6,966	\$ 6,966	\$ 6,966	\$ 6,966	\$ 6,966	\$ 6,966	\$ 6,966	\$ 78,496		78,496
4000 Books and Supplies	\$ -	\$ -	\$ 5,985	\$ 5,985	\$ 5,985	\$ 5,985	\$ 5,985	\$ 5,985	\$ 798	\$ 798	\$ 798	\$ 1,596	\$ 39,900		39,900
5000 Services and Other Operating Expenditures	\$ 10,087	\$ 10,087	\$ 11,096	\$ 20,174	\$ 20,174	\$ 22,192	\$ 22,192	\$ 22,192	\$ 53,058	\$ 53,058	\$ 53,058	\$ 79,588	\$ 376,957	\$ 26,529	\$ 403,486
6000 Capital Outlay	\$ 726	\$ 726	\$ 2,914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 12,592		12,592
7000 Other Outgo	\$ -	\$ 370	\$ 429	\$ 660	\$ 660	\$ 660	\$ 660	\$ 660	\$ 963	\$ 897	\$ 875	\$ 875	\$ 7,706	\$ 69,850	\$ 77,556
7000 Short Term Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 25,847	\$ 30,192	\$ 47,251	\$ 54,560	\$ 54,560	\$ 56,577	\$ 56,577	\$ 56,577	\$ 82,561	\$ 82,494	\$ 82,472	\$ 109,799	\$ 739,467	\$ 96,379	\$ 835,847
Excess Revenues Over Expenditures	\$ (25,847)	\$ 6,784	\$ (948)	\$ 19,232	\$ 9,232	\$ 28,056	\$ 12,304	\$ 8,357	\$ 35,816	\$ 8,937	\$ 5,011	\$ (22,316)	\$ 84,619	\$ 1,820	\$ 86,439
Beginning Cash Balance	\$ 61,735	\$ 67,231	\$ 63,047	\$ 51,319	\$ 67,236	\$ 66,966	\$ 85,520	\$ 86,447	\$ 83,427	\$ 118,282	\$ 115,842	\$ 119,892	\$ 61,735		\$ 61,735
PY Accounts Receivable	\$ 91,769	\$ -	\$ -	\$ 6,188									\$ 97,957		\$ 97,957
CY Accounts Receivable													\$ -	\$ (98,199)	\$ (98,199)
Depreciation	\$ 726	\$ 726	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 914	\$ 10,592		\$ 10,592
Accounts Payable/Accrued Expenses	\$ (61,152)	\$ (11,695)	\$ (11,695)										\$ (84,541)	\$ 96,379	\$ 11,838
Payroll Liability													\$ -		\$ -
Capital Expenditures							(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	\$ (11,250)		\$ (11,250)
Other Loans	\$ -												\$ (24,500)		\$ (24,500)
Charter School Revolving Loan Fund				(10,416)	(10,416)	(10,416)	(10,416)	(10,416)		(10,416)			\$ (62,496)		\$ (62,496)
ENDING CASH BALANCE	\$ 67,231	\$ 63,047	\$ 51,319	\$ 67,236	\$ 66,966	\$ 85,520	\$ 86,447	\$ 83,427	\$ 118,282	\$ 115,842	\$ 119,892	\$ 72,115	\$ 72,115	\$ -	\$ 72,115

CASH FLOW PROJECTION
School Name: Clear Passage Educational Center
Time Period: 2017-2020

FY 2019-20													2019-20 Total	2019-20	2019-20 Total
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Received	Accrued, But Deferred	Earned
BEGINNING CASH	\$ 72,115	\$ 66,257	\$ 66,520	\$ 57,158	\$ 74,499	\$ 83,768	\$ 117,708	\$ 124,715	\$ 131,176	\$ 171,177	\$ 172,100	\$ 172,476			
REVENUE															
Revenue Limit Sources															
Education Protection Account			3,800			3,800			5,600						
LCFF Revenue- State Aid Portion		\$ 36,735	\$ 36,735	\$ 66,123	\$ 66,123	\$ 66,123	\$ 66,123	\$ 66,123	\$ 95,585	\$ 95,585	\$ 95,585	\$ 95,585	\$ 13,200	\$ 4,400	\$ 17,600
Local Revenue (In Lieu of Property Tax)	\$ 6,624	\$ 13,248	\$ 8,832	\$ 8,832	\$ 8,832	\$ 8,832	\$ 8,832	\$ 8,832	\$ 21,267	\$ 10,634	\$ 10,634	\$ 10,634	\$ 786,428	\$ 95,585	\$ 882,013
Revenue Received from Prior Year Deferrals - State Aid Portion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Received from Prior Year Deferrals - Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue															
Child Nutrition				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDE PCS Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal Revenue						\$ 19,494			\$ 19,494				\$ 38,988	\$ -	\$ 38,988
Other State Revenue													\$ -	\$ -	\$ -
Special Education Local Plan Area (SELPA)			\$ -						\$ -						
California Lottery (quarterly)						\$ 4,004			\$ 4,004				\$ 8,008	\$ 8,008	\$ 16,016
SB740 Facility Grant				\$ -					\$ -				\$ -	\$ -	\$ -
All Other State Revenues				\$ -	\$ -	\$ -	\$ 1,824	\$ 1,277	\$ -	\$ 547	\$ -	\$ -	\$ 3,648	\$ -	\$ 3,648
Other Local Revenue													\$ -	\$ -	\$ -
Transfers from LEAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fundraising (\$00.00 in budget)	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Grants (\$00.00 in budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Local Revenue (\$00.00 in budget)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Financing/Receivable Factoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 43,359	\$ 53,784	\$ 84,955	\$ 74,955	\$ 102,253	\$ 76,779	\$ 76,232	\$ 145,951	\$ 106,766	\$ 106,219	\$ 106,219	\$ 977,474	\$ 118,627	\$ 1,096,101
DISBURSEMENTS															
1000 Certificated Salaries	\$ -	\$ 4,545	\$ 10,623	\$ 10,623	\$ 10,623	\$ 10,623	\$ 10,623	\$ 10,623	\$ 10,623	\$ 10,623	\$ 10,623	\$ 10,623	\$ 110,775	\$ -	\$ 110,775
2000 Classified Salaries	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 11,687	\$ 140,238	\$ -	\$ 140,238
3000 Employee Benefits	\$ 5,098	\$ 7,080	\$ 9,731	\$ 9,731	\$ 9,731	\$ 9,731	\$ 9,731	\$ 9,731	\$ 9,731	\$ 9,731	\$ 9,731	\$ 9,731	\$ 109,492	\$ -	\$ 109,492
4000 Books and Supplies	\$ -	\$ -	\$ 6,629	\$ 6,629	\$ 6,629	\$ 6,629	\$ 6,629	\$ 6,629	\$ 884	\$ 884	\$ 884	\$ 884	\$ 44,190	\$ -	\$ 44,190
5000 Services and Other Operating Expenditures	\$ 10,507	\$ 10,507	\$ 13,134	\$ 26,268	\$ 26,268	\$ 28,895	\$ 28,895	\$ 28,895	\$ 70,398	\$ 70,398	\$ 70,398	\$ 140,796	\$ 525,357	\$ -	\$ 525,357
6000 Capital Outlay	\$ 914	\$ 914	\$ 3,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 14,425	\$ -	\$ 14,425
7000 Other Outgo	\$ -	\$ 434	\$ 500	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 1,169	\$ 1,062	\$ 1,062	\$ 1,062	\$ 9,036	\$ 82,949	\$ 91,985
7000 Short Term Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 28,205	\$ 35,167	\$ 55,363	\$ 66,747	\$ 66,747	\$ 69,373	\$ 69,373	\$ 69,373	\$ 105,551	\$ 105,444	\$ 105,444	\$ 176,726	\$ 953,514	\$ 82,949	\$ 1,036,463
Excess Revenues Over Expenditures	\$ (28,205)	\$ 8,192	\$ (1,579)	\$ 18,209	\$ 8,209	\$ 32,880	\$ 7,406	\$ 6,859	\$ 40,400	\$ 1,322	\$ 775	\$ (70,507)	\$ 23,960	\$ 35,678	\$ 59,638
Beginning Cash Balance	\$ 72,115	\$ 66,257	\$ 66,520	\$ 57,158	\$ 74,499	\$ 83,768	\$ 117,708	\$ 124,715	\$ 131,176	\$ 171,177	\$ 172,100	\$ 172,476	\$ 72,115	\$ -	\$ 72,115
PY Accounts Receivable	\$ 91,283	\$ -	\$ -	\$ 6,916	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,199	\$ -	\$ 98,199
CY Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (118,627)	\$ (118,627)
Depreciation	\$ 914	\$ 914	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 1,060	\$ 12,425	\$ -	\$ 12,425
Accounts Payable/Accrued Expenses	\$ (69,850)	\$ (8,843)	\$ (8,843)	\$ (8,843)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (96,379)	\$ 82,949	\$ (13,430)
Payroll Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,458)	\$ (1,458)	\$ (1,458)	\$ (1,458)	\$ (1,458)	\$ (1,458)	\$ (8,750)	\$ -	\$ (8,750)
Charter School Revolving Loan Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING CASH BALANCE	\$ 66,257	\$ 66,520	\$ 57,158	\$ 74,499	\$ 83,768	\$ 117,708	\$ 124,715	\$ 131,176	\$ 171,177	\$ 172,100	\$ 172,476	\$ 101,570	\$ 101,570	\$ -	\$ 101,570

Clear Passage Educational Center
5000 Series Breakdown
Services and Other Operating Expense

Line Item	2017-18	2018-19	2019-20	Assumptions/Notes
Travel and Conferences				
Teacher Conference Fees	\$ 1,500	\$ 2,000	\$ 2,000	\$500 per teacher per year (one conference each).
Teacher Travel	\$ 300	\$ 400	\$ 400	\$100 per teacher (mileage, etc)
Administration Conference Fees	\$ 1,000	\$ 1,500	\$ 1,500	\$500 per admin per year (one conference each).
Adminstration Travel	\$ 200	\$ 300	\$ 300	\$100 per administrator (mileage, etc)
TOTAL 5200	\$ 3,000	\$ 4,200	\$ 4,200	
Dues and Membership				
California Charter Schools Assoc Membership	\$ 425	\$ 475	\$ 550	\$5 per student per year
Other Membership Dues	\$ 1,100	\$ 1,100	\$ 1,100	
TOTAL 5300	\$ 1,525	\$ 1,575	\$ 1,650	
Insurance				
General Liability Insurance (Including D & O)	\$ 11,475	\$ 12,336	\$ 13,261	Per insurance proposal
Other Insurance	\$ -	\$ -	\$ -	
TOTAL 5400	\$ 11,475	\$ 12,336	\$ 13,261	
Utilites, Housekeeping and Operations				
Power/Electricity	\$ -	\$ -	\$ -	Included in lease
Water	\$ -	\$ -	\$ -	
Sewer Hookup	\$ -	\$ -	\$ -	
Trash/Recycling	\$ -	\$ -	\$ -	
Custodial Service	\$ -	\$ -	\$ -	Included in lease
Campus Security Services	\$ 15,660	\$ 23,490	\$ 23,490	Per contract
TOTAL 5500	\$ 15,660	\$ 23,490	\$ 23,490	
Rentals, Leases, Repairs				
Facility Lease	\$ 36,903	\$ 60,903	\$ 60,903	\$3000 per month -2017-18, \$5000 per month - 2018-19 - 2021-22
Facility Repairs	\$ 500	\$ 500	\$ 500	Major wear and repairs to be managed by facilities owner.
Copier Lease & Repair Contract				
Phone System	\$ -	\$ -	\$ -	
Other Leases/Contracts	\$ -	\$ -	\$ -	
TOTAL 5600	\$ 37,403	\$ 61,403	\$ 61,403	
Professional/Consulting Services				
Third Party Certification (e.g. WASC)	\$ 750	\$ 750	\$ 750	

Clear Passage Educational Center
5000 Series Breakdown
Services and Other Operating Expense

Line Item	2017-18	2018-19	2019-20	Assumptions/Notes
Advertising	\$ 1,000	\$ 1,000	\$ 1,000	Will focus on local outreach via a targeted grassroots campaign.
Legal Expenses/Auditors	\$ 7,500	\$ 7,500	\$ 7,500	Includes audit
Instructors (Contracted Part-Time)	\$ 82,373	\$ 98,195	\$ 121,286	
Fuel Education Instructors	\$ 74,375	\$ 116,375	\$ 154,000	
Consultant - Special Education Service (IEP Support)	\$ 18,360	\$ 20,520	\$ 23,760	Expect Spec Ed population to constitute 12% - \$50/hr - 4 hrs per child/month - over 9 months
504 Accommodations and Services	\$ 5,000	\$ 5,500	\$ 6,050	504 equipment and services will be augmented by adaptive technology included in educational software and hardware purchase
Fundraising (Grant Procurement) - Consultant	\$ 1,500	\$ 1,500	\$ 1,500	
Business Services	\$ 10,000	\$ 10,000	\$ 10,000	
Quickbooks	\$ 450	\$ 450	\$ 450	
School Pathways	\$ 7,176	\$ 7,609	\$ 8,258	Student Information System
Payroll fees	\$ 3,208	\$ 3,568	\$ 3,568	
LACOE fees	\$ 5,060	\$ 5,060	\$ 5,060	Expense baseline fee and retirement reporting
IT Services / Maintenance	\$ 1,800	\$ 1,800	\$ 1,800	\$150/month over 12 months
Program Development Support	\$ 10,000	\$ 10,000	\$ 60,000	
Site-based Professional Development for Teachers/Staff	\$ 2,000	\$ 2,000	\$ 2,000	One group workshop per semester @ \$1000 per workshop
Student Field Trips	\$ 3,075	\$ 3,225	\$ 8,700	3 field trips per student per year (2017-19). 6 field trips (2019-22). No admission costs. Bus transportation and lunch included.
Other Services	\$ 3,000	\$ 3,000	\$ 3,000	
TOTAL 5800	\$ 236,626	\$ 298,051	\$ 418,681	
Communications				

Clear Passage Educational Center
5000 Series Breakdown
Services and Other Operating Expense

Line Item	2017-18	2018-19	2019-20	Assumptions/Notes
Postage & Postage Meter Rental	\$ 700	\$ 759	\$ 847	Estimate one postal communication to each student/parent per month.
Landline Phone Service and Long Distance	\$ 1,077	\$ 1,384	\$ 1,538	Assumes E-rate funding and California Teleconnect Fund will be secured.
Cell Phone Service	\$ -	\$ -	\$ -	
Website Hosting	\$ 120	\$ 120	\$ 120	
Internet Service Provider	\$ 168	\$ 168	\$ 168	Assumes E-rate funding and California Teleconnect Fund will be secured.
TOTAL 5900	\$ 2,065	\$ 2,431	\$ 2,673	

Local Control Funding Formula Calculations for Charter Schools:

School: Clear Passage Educational Center

2017-18

STEP 1:	Cola	1.56%
<i>(Continuing schools enter your 2016-17 average LCFF per-pupil rate)</i>		
Start Point Base Grant per ADA:	\$	10,388

STEP 2: Calculate Your LCFF Target

Determine Base Target Grant by Grade Level X 2017-18 ADA:	2017-18 ADA	EST. LCFF Target
K-3	0.00	
4-6	0.00	
7-8	0.00	
9-12	68.00	\$ 8,712
Total Base Target amount:	\$ 592,404	\$ 227 9-12 Augmentation
Total 2017-18 ADA	\$ 68.00	
Average Base Target per ADA	\$ 8,712	
Total 2017-18 Enrollment	\$ 85	
Determine Grade Level Add-ons:		
K-3 CSR Supplement (10.4% of K-3)	\$ -	
High School Supplement (2.6% of 9-12)	\$ 15,402	
Total Base Target Plus Add-ons	\$ 607,806	
Adjusted Base Target Per ADA	\$ 8,938	
Determine supplemental grant for 2017-18:		
Unduplicated Enrollment Count of FRPM Eligible or EL:	81	
School percent FRPM/EL:	95%	
School Supplemental weight per pupil (20%)	1,788	
Total Supplemental Grant	\$ 115,483	
Concentration Grant (Pupils over 55% FRLP)**	\$ 121,561	
District percent FRPM/EL:	69.6%	
Concentration Grant (District Cap)**	\$ 44,431	
Concentration Grant Eligibility	\$ 44,431	
Total Concentration Grant	\$ 44,431	
Total LCFF Target Amount:	\$ 767,720	
LCFF Target Amount Per ADA:	\$ 11,290	

STEP 3: Calculate 2017-18 Funding:

2016-17 Charter Base Funding Per Pupil	\$ 10,388
2017-18 target funding less 2016-17 base	\$ 902
Estimate 43.97% Gap closing Increment for 2017-18	\$ 396.42
TOTAL 2017-18 LCFF funding per ADA	\$ 10,785
TOTAL 2017-18 LCFF funding	\$ 733,370
Percent Change Per ADA 2016-17 to 2017-18	3.82%

Local Control Funding Formula Calculations for Charter Schools:

School: Clear Passage Educational Center

2018-19

STEP 1:	Cola	2.15%
<i>(Continuing schools enter your 2017-18 average LCFF per-pupil rate)</i>		
Start Point Base Grant per ADA:	\$	10,785

STEP 2: Calculate Your LCFF Target

Determine Base Target Grant by Grade Level X 2018-19 ADA:	2018-19 ADA	EST. LCFF Target
K-3	0.00	
4-6	0.00	
7-8	0.00	
9-12	76.00	\$ 8,899
Total Base Target amount:	\$ 676,333	\$ 231
Total 2018-19 ADA	\$ 76	
Average Base Target per ADA	\$ 8,899	
Total 2018-19 Enrollment	\$ 95	
Determine Grade Level Add-ons:		
K-3 CSR Supplement (10.4% of K-3)	\$ -	
High School Supplement (2.6% of 9-12)	\$ 17,585	
Total Base Target Plus Add-ons	\$ 693,918	
Adjusted Base Target Per ADA	\$ 9,130	
Determine supplemental grant for 2018-19:		
Unduplicated Enrollment Count of FRPM Eligible or EL:	90	
School percent FRPM/EL:	95%	
School Supplemental weight per pupil (20%)	1,826	
Total Supplemental Grant	\$ 131,844	
Concentration Grant (Pupils over 55% FRLP)**	\$ 138,784	
District percent FRPM/EL:	69.6%	
Concentration Grant (District Cap)**	\$ 50,725	
Concentration Grant Eligibility	\$ 50,725	
Total Concentration Grant	\$ 50,725	
Total LCFF Target Amount:	\$ 876,488	
LCFF Target Amount Per ADA:	\$ 11,533	

STEP 3: Calculate 2018-19 Funding:

2017-18 Charter Base Funding Per Pupil	\$ 10,785
2018-19 target funding less 2017-18 base	\$ 748
Estimate 71.53% Gap closing Increment for 2018-19	\$ 534.96
TOTAL 2018-19 LCFF funding per ADA	\$ 11,320
TOTAL 2018-19 LCFF funding	\$ 860,306
Percent Change Per ADA 2017-18 to 2018-19	4.96%

Local Control Funding Formula Calculations for NEW Charter Schools:

School: Clear Passage Educational Center

2019-20

STEP 1:	Cola	2.35%
<i>(Continuing schools enter your 2018-19 average LCFF per-pupil rate)</i>		
Start Point Base Grant per ADA:	\$ 11,320	

STEP 2: Calculate Your LCFF Target		
Determine Base Target Grant by Grade Level X 2019-20 ADA:	2019-20 ADA	EST. LCFF Target
K-3	0.00	
4-6	0.00	
7-8	0.00	
9-12	88.00	\$ 9,108
Total Base Target amount:	\$ 801,526	\$ 237
Total 2019-20 ADA	\$ 88	
Average Base Target per ADA	\$ 9,108	
Total 2019-20 Enrollment	\$ 110	
Determine Grade Level Add-ons:		
K-3 CSR Supplement (10.4% of K-3)	\$ -	
High School Supplement (2.6% of 9-12)	\$ 20,840	
Total Base Target Plus Add-ons	\$ 822,366	
Adjusted Base Target Per ADA	\$ 9,345	
Determine supplemental grant for 2019-20:		
Unduplicated Enrollment Count of FRPM Eligible or EL:	105	
School percent FRPM/EL:	95%	
School Supplemental weight per pupil (20%)	1,869	
Total Supplemental Grant	\$ 156,249	
Concentration Grant (Pupils over 55% FRLP)**	\$ 164,473	
District percent FRPM/EL:	69.6%	
Concentration Grant (District Cap)**	\$ 60,115	
Concentration Grant Eligibility	\$ 60,115	
Total Concentration Grant	\$ 60,115	
Total LCFF Target Amount:	\$ 1,038,730	
LCFF Target Amount Per ADA:	\$ 11,804	

9-12 Augmentation

9-12 Augmentati

STEP 3: Calculate 2019-20 Funding:		
2018-19 Charter Base Funding Per Pupil	\$ 11,320	
2019-20 target funding less 2018-19 base	\$ 484	
Estimate 73.51% Gap closing Increment for 2019-20	\$ 355.75	
TOTAL 2019-20 LCFF funding per ADA	\$ 11,676	
TOTAL 2019-20 LCFF funding	\$ 1,027,449	
Percent Change Per ADA 2018-19 to 2019-20	3.14%	

Apportionment Payment Schedules



California
Charter Schools
Association

General Purpose Entitlement Block Grant - STATE Aid Portion ADVANCED APPORTIONMENT Schedule Year 1 for <i>New Schools in 1st Year</i>			General Purpose Entitlement Block Grant - STATE Aid Portion 1ST YEAR Deferral Schedule Year 1 for <i>Existing Schools</i>			General Purpose Entitlement Block Grant - STATE Aid Portion PERMANENT Deferral Schedule Years 2-5 for <i>all schools</i>			General Purpose Entitlement Block Grant - LOCAL Revenue (In Lieu of Property Tax) Payment Schedule																																																																
Jul	0.0%	FOR CALCS DO NOT ADJUST	Jul	5.0%	FOR CALCS DO NOT ADJUST	Jul	5.0%	FOR CALCS DO NOT ADJUST	Jul	6.0%																																																															
Aug	0.0%		Sep	37.0%		Oct	0.0%		Nov	0.0%		Dec	18.0%	Jan	0.0%	Feb	9.0%	Mar	9.0%	Apr	9.0%	May	9.0%	Jun	9.0%	Deferred to following year			Deferred to following year			Deferred to following year			Deferred to following year			Jul	0.0%	Aug	0.0%	Sep	0.0%	Oct	0.0%	Nov	0.0%	Dec	0.0%	Jan	0.0%	Feb	0.0%	Mar	0.0%	Apr	0.0%	May	0.0%	Jun	0.0%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%
Sep	37.0%		Oct	0.0%		Nov	0.0%		Dec	18.0%		Jan	0.0%	Feb	9.0%	Mar	9.0%	Apr	9.0%	May	9.0%	Jun	9.0%	Deferred to following year			Deferred to following year			Deferred to following year			Deferred to following year			Jul	0.0%	Aug	0.0%	Sep	0.0%	Oct	0.0%	Nov	0.0%	Dec	0.0%	Jan	0.0%	Feb	0.0%	Mar	0.0%	Apr	0.0%	May	0.0%	Jun	0.0%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%		
Oct	0.0%		Nov	0.0%		Dec	18.0%		Jan	0.0%		Feb	9.0%	Mar	9.0%	Apr	9.0%	May	9.0%	Jun	9.0%	Deferred to following year			Deferred to following year			Deferred to following year			Deferred to following year			Jul	0.0%	Aug	0.0%	Sep	0.0%	Oct	0.0%	Nov	0.0%	Dec	0.0%	Jan	0.0%	Feb	0.0%	Mar	0.0%	Apr	0.0%	May	0.0%	Jun	0.0%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%				
Nov	0.0%		Dec	18.0%		Jan	0.0%		Feb	9.0%		Mar	9.0%	Apr	9.0%	May	9.0%	Jun	9.0%	Deferred to following year			Deferred to following year			Deferred to following year			Deferred to following year			Jul	0.0%	Aug	0.0%	Sep	0.0%	Oct	0.0%	Nov	0.0%	Dec	0.0%	Jan	0.0%	Feb	0.0%	Mar	0.0%	Apr	0.0%	May	0.0%	Jun	0.0%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%						
Dec	18.0%		Jan	0.0%		Feb	9.0%		Mar	9.0%		Apr	9.0%	May	9.0%	Jun	9.0%	Deferred to following year			Deferred to following year			Deferred to following year			Deferred to following year			Jul	0.0%	Aug	0.0%	Sep	0.0%	Oct	0.0%	Nov	0.0%	Dec	0.0%	Jan	0.0%	Feb	0.0%	Mar	0.0%	Apr	0.0%	May	0.0%	Jun	0.0%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%								
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Apr	9.0%		May	9.0%		Jun	9.0%		Deferred to following year			Deferred to following year			Deferred to following year			Deferred to following year			Jul	0.0%	Aug	0.0%	Sep	0.0%	Oct	0.0%	Nov	0.0%	Dec	0.0%	Jan	0.0%	Feb	0.0%	Mar	0.0%	Apr	0.0%	May	0.0%	Jun	0.0%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%																	
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Jun	9.0%		Deferred to following year			Deferred to following year			Deferred to following year			Deferred to following year			Jul	0.0%	Aug	0.0%	Sep	0.0%	Oct	0.0%	Nov	0.0%	Dec	0.0%	Jan	0.0%	Feb	0.0%	Mar	0.0%	Apr	0.0%	May	0.0%	Jun	0.0%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%																							
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Jun	0.0%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%																																																												
TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%	TOTAL	100.00%	100%																																																														

CHARTER SCHOOL SALARY WORKSHEET

School Name: Clear Passage Educational Center

Time Period: 2017-2020

Certificated Staff Salaries

COLA	5.0%
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1100 Teachers

	Position	Subject	Grade	2017-18	2018-19	2019-20	
1	Teacher 1			\$ 55,125	\$ 57,881	\$ 60,775	
				\$ 55,125	\$ 57,881	\$ 60,775	TOTAL

1200 Pupil Support/Teacher Aides

	Position	Subject	Grade	2017-18	2018-19	2019-20	
1	Counselor			\$ -	\$ 32,375	\$ 50,000	
				\$ -	\$ 32,375	\$ 50,000	TOTAL

1300 Supervisors and Administrators

	Position		Grade	2017-18	2018-19	2019-20	
1				\$ -	\$ -	\$ -	
				\$ -	\$ -	\$ -	TOTAL

1900 Other Certificated

	Position		Grade	2017-18	2018-19	2019-20	
1				\$ -	\$ -	\$ -	
				\$ -	\$ -	\$ -	TOTAL

Classified (Non-certificated) Staff Salaries

2100 Instructional Aides

	Position		Grade	2017-18	2018-19	2019-20	
1	Academic Support Assistant			\$ 13,800	\$ 14,490	\$ 15,215	
				\$ 13,800	\$ 14,490	\$ 15,215	TOTAL

2200 Non-certificated Support

	Position		Grade	2017-18	2018-19	2019-20	
1				\$ -	\$ -	\$ -	
				\$ -	\$ -	\$ -	TOTAL

2300 Non-certificated Supervisor and Administrator

	Position		Grade	2017-18	2018-19	2019-20	
1	Executive Director			\$ 63,000	\$ 66,150	\$ 69,458	
				\$ 63,000	\$ 66,150	\$ 69,458	TOTAL

2400 Clerical and Office

	Position		Grade	2017-18	2018-19	2019-20	
1	Administrative Services Coordinator			\$ 50,400	\$ 52,920	\$ 55,566	
				\$ 50,400	\$ 52,920	\$ 55,566	TOTAL

2900 Other Non-certificated (IT support, etc.)

	Position		Grade	2017-18	2018-19	2019-20	
1				\$ -	\$ -	\$ -	
				\$ -	\$ -	\$ -	TOTAL

Summary Information for Planning Budget Worksheet

		Year 3	Year 4	Year 5
Certificated Salaries				
1100	Teacher Salaries	\$ 55,125	\$ 57,881	\$ 60,775
1170	Substitute Teacher Salaries (4% of Teacher Salaries)	\$ -	\$ -	\$ -
1200	Certificated Pupil Support/Teacher Aide Salaries	\$ -	\$ 32,375	\$ 50,000
1300	Certificated Supervisor and Administrator Salaries	\$ -	\$ -	\$ -
1900	Other Certificated Salaries	\$ -	\$ -	\$ -
	Total, Certificated Salaries	\$ 55,125	\$ 90,256	\$ 110,775
Classified (non-certificated) Salaries				
2100	Instructional Aide Salaries	\$ 13,800	\$ 14,490	\$ 15,215
2200	Non-certificated Support Salaries	\$ -	\$ -	\$ -
2300	Non-certificated Supervisor and Administrator Salaries	\$ 63,000	\$ 66,150	\$ 69,458
2400	Clerical and Office Salaries	\$ -	\$ -	\$ -
2900	Other Non-certificated Salaries (IT support, etc.)	\$ -	\$ -	\$ -
	Total, Non-certificated Salaries	\$ 76,800	\$ 80,640	\$ 84,672
Employee Benefits				
3101-3302	STRS/PERS/OASDI/Medicare (9.7%-Certificated;16.87%-Classified)	\$ 18,485	\$ 26,220	\$ 32,418
3401-3402	Health and Welfare Benefits	\$ 34,073	\$ 37,481	\$ 61,585
3701-3702	Other Retiree Benefits	\$ 9,072	\$ 9,526	\$ 10,002
		\$ 61,630	\$ 73,226	\$ 104,005