

*Inspire • Educate • Challenge*

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# FREMONT UNIFIED SCHOOL DISTRICT

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2017/2018  
Proposed Budget

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Presented on  
June 28, 2017

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## OVERVIEW

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The Fremont Unified School District (the “District”) was established in 1964, and provides educational services to the residents of the incorporated areas of the City of Fremont (“Fremont”). Located on the southeast side of the San Francisco Bay, Fremont is a city of over 220,000 people with an area of 90-square miles, making it the fourth most populous city in the Bay Area and California's 15th largest city. Fremont is located within Alameda County.

With its moderate climate and its proximity to major universities, shopping areas, recreation and cultural activities, employment centers, major airports, and the Bay Area Rapid Transit (BART) system, Fremont captures metropolitan living at its best.

The District operates 28 elementary schools (K-6), five junior high schools (7-8), and five comprehensive high schools (9-12). The District’s other facilities also include a preschool, a continuation high school, a charter school, and an adult education school. These schools and additional facilities comprise a total of approximately 3 million square feet of building area. The District’s enrollment without the charter school for fiscal year 2016-17 is 34,832.

The District is governed by a five-member Board of Education. Each member is elected to a four-year term. Elections for positions to the Board are held every two years, alternating between two and three available positions. The management and policies of the District are administered by a Superintendent appointed by the Board who is responsible for day-to-day District operations as well as the supervision of the District’s other key personnel.

### **Board of Education**

Ann Crosbie, President	<a href="mailto:acrosbie@fremont.k12.ca.us">acrosbie@fremont.k12.ca.us</a>
Yang Shao, Vice President	<a href="mailto:yangshao7@gmail.com">yangshao7@gmail.com</a>
Michele Berke, Clerk	<a href="mailto:mberke@fremont.k12.ca.us">mberke@fremont.k12.ca.us</a>
Larry Sweeney, Member	<a href="mailto:larry4sb@aol.com">larry4sb@aol.com</a>
Desrie Campbell, Member	<a href="mailto:dcampbell@fremont.k12.ca.us">dcampbell@fremont.k12.ca.us</a>
Zuhair Imaduddin, Student Board Member	

### **Administration**

James Morris, Ed.D., Superintendent	<a href="mailto:jmorris@fremont.k12.ca.us">jmorris@fremont.k12.ca.us</a>
Raul A. Parungao, Associate Superintendent	<a href="mailto:rparungao@fremont.k12.ca.us">rparungao@fremont.k12.ca.us</a>
Kim Wallace, Ed.D., Assistant Superintendent, Instructional Services	<a href="mailto:kwallace@fremont.k12.ca.us">kwallace@fremont.k12.ca.us</a>
Raul Zamora, Ed.D., Assistant Superintendent, Human Resources	<a href="mailto:rzamora@fremont.k12.ca.us">rzamora@fremont.k12.ca.us</a>

## **MISSION STATEMENT AND TENETS**

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### **Mission Statement**

Our mission is to provide equitable opportunities that educate, challenge, and inspire students of all ages, talents, and ability levels while preparing each with the skills required to adapt and succeed in an ever-changing world.

### **Tenets**

1. Students of all ages are our #1 priority.
2. Students are provided with an equitable, comprehensive, developmentally appropriate, and culturally supportive curriculum, which is responsive to different learning styles.
3. Schools provide meaningful, engaging learning that promotes positive self-awareness and that challenges and empowers students to achieve their potential.
4. Education must focus on the whole student, not just on academic skills development, but also on the creation of healthy bodies, responsible citizens, lifelong learners, dreamers and innovators.
5. Student success is a partnership involving students, families, all district employees and the community sharing an obligation to promote excellence in education.
6. Performance and accountability are measured against standards of excellence in all areas of responsibility and achievement.
7. The district provides welcoming environments free of harassment and fear where everyone is treated with respect.
8. Our facilities are safe, equitable, aesthetically pleasing and have adequate space to promote an environment conducive to teaching and learning.
9. The district provides the tools necessary to expand and enhance learning for all students.
10. Fiscal responsibility is an essential element of providing a quality education for present and future generations. All decisions are made with transparency and in light of our educational priorities and fiscal realities.
11. Students and district employees flourish in an environment of trust and support where risk-taking and innovation to improve student achievement are valued.
12. Students and district employees reach their highest learning and teaching potential when they are appreciated for their efforts and achievement.
13. All district employees serve as positive role models taking pride in their profession and responsibilities.

## **BUDGET ADOPTION REQUIREMENTS**

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Education Code Section 42127 (a) states that:

*On or before July 1 of each year, the governing board of each school district shall accomplish the following:*

- *Hold a public hearing on the budget to be adopted for the subsequent fiscal year. The budget to be adopted shall be prepared in accordance with Section 42126. The agenda for that hearing shall be posted 72 hours prior to the public hearing and shall include the location where the budget will be available for public inspection.*
- *Adopt a budget. Not later than five days after the adoption or by July 1, whichever occurs first, the governing board shall file that budget with the county superintendent of schools. That budget and supporting data shall be maintained and made available for public review.*

## SCHOOLS IN FREMONT UNIFIED SCHOOL DISTRICT

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### American High School Attendance Area

Ardenwood Elementary (K-6)  
33955 Emilia Lane  
Fremont, CA 94555  
Principal: Jennifer Casey  
Phone: (510) 794-0392  
Enrollment: 947

Brookvale Elementary (K-6)  
3400 Nicolet Avenue  
Fremont, CA 94536  
Principal: Cindy Hicks-Rodriguez  
Phone: (510) 797-5940  
Enrollment: 673

Forest Park Elementary (K-6)  
34400 Maybird Circle  
Fremont, CA 94555  
Principal: Sarah Clark  
Phone: (510) 713-0141  
Enrollment: 1,011

Oliveira Elementary (K-6)  
4180 Alder Avenue  
Fremont, CA 94536  
Principal: Ian Squibb  
Phone: (510) 797-1135  
Enrollment: 907

Patterson Elementary (K-6)  
35521 Cabrillo Drive  
Fremont, CA 94536  
Principal: Marlene C. Davis  
Phone: (510) 793-0420  
Enrollment: 635

Warwick Elementary (K-6)  
3375 Warwick Road  
Fremont, CA 94555  
Principal: Barbara Ochoa  
Phone: (510) 793-8660  
Enrollment: 901

Thornton Junior High (7-8)  
4357 Thornton Avenue  
Fremont, CA 94536  
Principal: Stan Hicks  
Phone: (510) 793-9090  
Enrollment: 1,278

American High (9-12)  
36300 Fremont Boulevard  
Fremont, CA 94536  
Principal: Steve Musto  
Phone: (510) 796-1776  
Enrollment: 2,200

### Irvington High School Attendance Area

Harvey Green Elementary (K-6)  
42875 Gatewood Street  
Fremont, CA 94538  
Principal: Clara Lee  
Phone: (510) 656-6438  
Enrollment: 485

E. M. Grimmer Elementary (K-6)  
43030 Newport Drive  
Fremont, CA 94538  
Principal: Judy Nye  
Phone: (510) 656-1250  
Enrollment: 476

O. N. Hirsch Elementary (K-6)  
41399 Chapel Way  
Fremont, CA 94538  
Principal: Murriel Evans  
Phone: (510) 657-3537  
Enrollment: 563

James Leitch Elementary (K-2)  
47100 Fernald Street  
Fremont, CA 94539  
Principal: Tammy Pachote  
Phone: (510) 657-6100  
Enrollment: 902

Warm Springs Elementary (K-6)  
47370 Warm Springs Boulevard  
Fremont, CA 94539  
Principal: Scott Iwata  
Phone: (510) 656-1611  
Enrollment: 1,109

Fred E. Weibel Elementary (K-6)  
45135 S. Grimmer Boulevard  
Fremont, CA 94539  
Principal: Catherine Strommen  
Phone: (510) 651-6958  
Enrollment: 836

John M. Horner Junior High (7-8)  
41365 Chapel Way  
Fremont, CA 94538  
Principal: Jana Holmes  
Phone: (510) 656-4000  
Enrollment: 1,199

Irvington High (9-12)  
41800 Blacow Road  
Fremont, CA 94538  
Principal: Sarah Barrious  
Phone: (510) 656-5711  
Enrollment: 2,249



## SCHOOLS IN FREMONT UNIFIED SCHOOL DISTRICT

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### Kennedy High School Attendance Area

Joseph Azeveda Elementary (K-6)  
39450 Royal Palm Drive  
Fremont, CA 94538  
Principal: Carole Diamond  
Phone: (510) 657-3900  
Enrollment: 641

John Blacow Elementary (K-6)  
40404 Sundale Drive  
Fremont, CA 94538  
Principal: Jose Hernandez  
Phone: (510) 656-5121  
Enrollment: 435

Brier Elementary (K-6)  
39201 Sundale Drive  
Fremont, CA 94538  
Principal: Julie Williams  
Phone: (510) 657-5023  
Enrollment: 743

J. Haley Durham Elementary (K-6)  
40292 Leslie Street  
Fremont, CA 94538  
Principal: Teresa Bonaccorsi  
Phone: (510) 657-7080  
Enrollment: 616

John G. Mattos Elementary (K-6)  
37944 Farwell Drive  
Fremont, CA 94536  
Principal: Susan Guerrero  
Phone: (510) 793-1359  
Enrollment: 630

Steven Millard Elementary (K-6)  
5200 Valpey Park Drive  
Fremont, CA 94538  
Principal: Karen Robertson  
Phone: (510) 657-0344  
Enrollment: 598

G. M. Walters Junior High (7-8)  
39600 Logan Drive  
Fremont, CA 94538  
Principal: Brian Weems  
Phone: (510) 656-7211  
Enrollment: 692

John F. Kennedy High (9-12)  
39999 Blacow Road  
Fremont, CA 94538  
Principal: Edward Velez  
Phone: (510) 657-4070  
Enrollment: 1,385

### Mission San Jose High School Attendance Area

Joshua Chadbourne Elementary (K-6)  
801 Plymouth Avenue  
Fremont, CA 94539  
Principal: Kimberly Pedrotti  
Phone: (510) 656-2542  
Enrollment: 745

John Gomes Elementary (K-6)  
555 Lemos Lane  
Fremont, CA 94539  
Principal: Douglas V. Whipple  
Phone: (510) 656-3414  
Enrollment: 756

Mission San Jose Elementary (K-6)  
43545 Bryant Street  
Fremont, CA 94539  
Principal: Chuck Graves  
Phone: (510) 656-1200  
Enrollment: 630

Mission Valley Elementary (K-6)  
41700 Denise Street  
Fremont, CA 94539  
Principal: Denise Mapelli  
Phone: (510) 656-2000  
Enrollment: 677

William Hopkins Junior High (7-8)  
600 Driscoll Road  
Fremont, CA 94539  
Principal: Corey Brown  
Phone: (510) 656-3500  
Enrollment: 1,119

Mission San Jose High (9-12)  
41717 Palm Avenue  
Fremont, CA 94539  
Principal: Zack Larsen  
Phone: (510) 657-3600  
Enrollment: 2,003

## SCHOOLS IN FREMONT UNIFIED SCHOOL DISTRICT

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### Washington High School Attendance Area

Cabrillo Elementary (K-6)  
36700 San Pedro Drive  
Fremont, CA 94536  
Principal: David Thornley  
Phone: (510) 792-3232  
Enrollment: 448

Glenmoor Elementary (K-6)  
4620 Mattos Drive  
Fremont, CA 94536  
Principal: Brian Benevides  
Phone: (510) 797-0740  
Enrollment: 653

Tom Maloney Elementary (K-6)  
38700 Logan Drive  
Fremont, CA 94536  
Principal: Christopher Woods  
Phone: (510) 797-1972  
Enrollment: 573

Niles Elementary (K-6)  
37141 Second Street  
Fremont, CA 94536  
Principal: Diana Brumbaugh  
Phone: (510) 793-1141  
Enrollment: 579

Parkmont Elementary (K-6)  
2601 Parkside Drive  
Fremont, CA 94536  
Principal: Johanna Cho  
Phone: (510) 793-7492  
Enrollment: 903

Vallejo Mill Elementary (K-6)  
38569 Canyon Heights Drive  
Fremont, CA 94536  
Principal: Rosalinda Cuebas Carrero  
Phone: (510) 793-1441  
Enrollment: 526

Centerville Junior High (7-8)  
37720 Fremont Boulevard  
Fremont, CA 94536  
Principal: Kade Peterson  
Phone: (510) 797-2072  
Enrollment: 948

Washington High (9-12)  
38442 Fremont Boulevard  
Fremont, CA 94536  
Principal: Bob Moran  
Phone: (510) 505-7300  
Enrollment: 1,897

### Other Schools

Robertson High (Continuation)  
4455 Seneca Park Avenue  
Fremont, CA 94538  
Principal: Salvador Herrera, Jr.  
Phone: (510) 657-9155  
Enrollment: 161

Vista Alternative  
4455 Seneca Park Avenue  
Fremont, CA 94538  
Principal: Salvador Herrera Jr.  
Phone: (510) 657-9155  
Enrollment: 31

Glankler Preschool  
39207 Sundale Drive  
Fremont, CA 94538  
Administrator: Angela Morariu  
Phone: (510) 651-1190

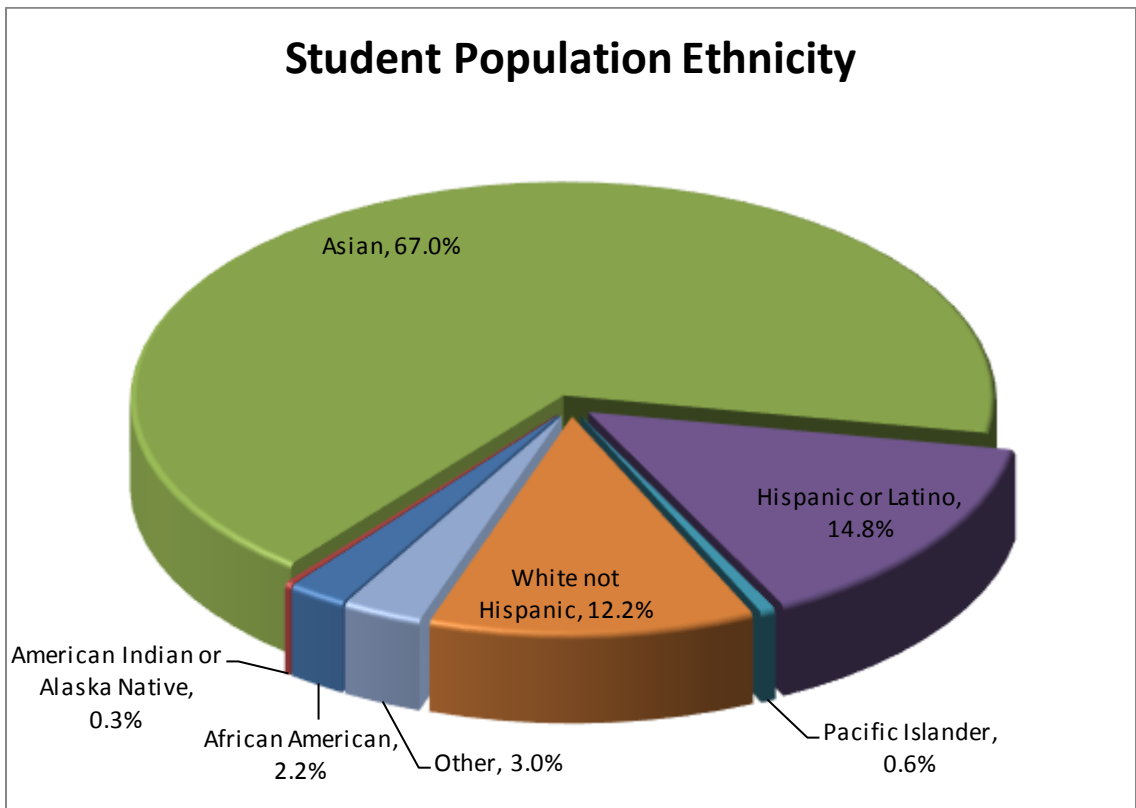
Young Adult Program  
4700 Calaveras Avenue  
Fremont, CA 94568  
Administrator: Karen Russell  
Phone: (510) 659-2542

Adult & Continuing Education  
4700 Calaveras Avenue  
Fremont, CA 94568  
Principal: Heidi McFadden  
Phone: (510) 793-6465

## DEMOGRAPHICS

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<u>Student Population Ethnicity</u>	<u>Percent</u>
African American	2.2%
American Indian or Alaska Native	0.3%
Asian	67.0%
Hispanic or Latino	14.8%
Pacific Islander	0.6%
White not Hispanic	12.2%
Other	3.0%
<b>Total</b>	<b>100.0%</b>



## DEMOGRAPHICS

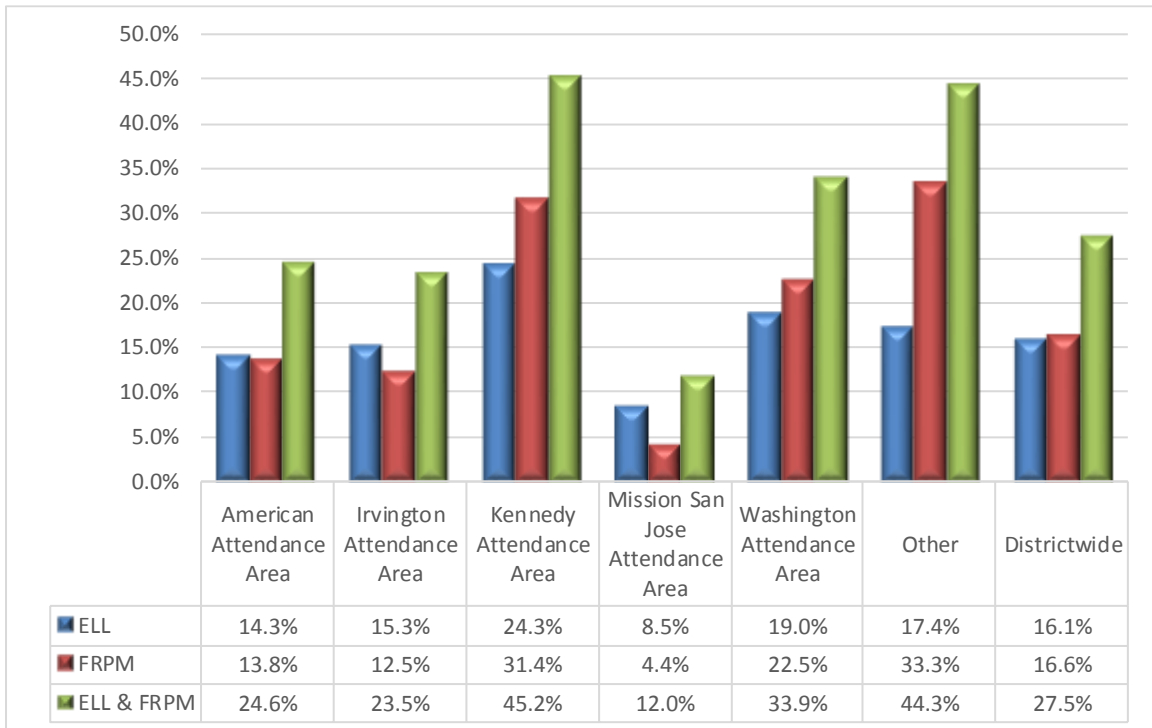
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School	English Language Learners (ELL)	Free or Reduced Price Meals (FRPM) Eligibility	Unduplicated FRPM and ELL
Ardenwood Elementary	12.5%	5.8%	16.9%
Brookvale Elementary	24.8%	10.4%	31.9%
Forest Park Elementary	12.9%	3.8%	15.6%
Oliveira Elementary	30.1%	16.3%	40.7%
Patterson Elementary	21.4%	25.4%	39.4%
Warwick Elementary	21.1%	14.9%	30.2%
Thornton Junior High	7.0%	16.1%	19.8%
American High	5.5%	16.7%	19.4%
E. M. Grimmer Elementary	41.8%	46.6%	63.9%
Fred E. Weibel Elementary	15.0%	4.8%	17.6%
Harvey Green Elementary	24.5%	21.9%	39.2%
James Leitch Elementary	30.5%	2.3%	31.4%
O. N. Hirsch Elementary	26.6%	20.2%	38.0%
Warm Springs Elementary	9.6%	5.9%	13.8%
John M. Horner Junior High	6.9%	11.8%	15.5%
Irvington High	6.1%	12.0%	16.1%
Brier Elementary	40.5%	37.3%	58.8%
J. Haley Durham Elementary	36.5%	31.8%	54.4%
John Blacow Elementary	43.4%	38.9%	60.7%
John G. Mattos Elementary	19.7%	12.7%	27.1%
Joseph Azevada Elementary	24.0%	20.9%	37.0%
Steven Millard Elementary	20.1%	22.4%	37.0%
G. M. Walters Junior High	15.5%	42.3%	49.0%
John F. Kennedy High	12.6%	37.7%	42.7%
John Gomes Elementary	14.9%	4.9%	17.7%
Joshua Chadbourne Elementary	14.4%	4.8%	17.7%
Mission San Jose Elementary	14.9%	2.7%	17.0%
Mission Valley Elementary	13.7%	6.6%	18.8%
William Hopkins Junior High	3.3%	4.8%	7.4%
Mission San Jose High	3.1%	3.6%	6.3%
Cabrillo Elementary	39.7%	46.4%	65.2%
Glenmoor Elementary	30.3%	31.2%	45.3%
Niles Elementary	14.2%	10.2%	21.1%
Parkmont Elementary	19.5%	7.5%	24.3%
Tom Maloney Elementary	34.6%	21.6%	46.4%
Vallejo Mill Elementary	23.0%	22.2%	36.5%
Centerville Junior High	11.9%	28.1%	32.6%
Washington High	9.3%	22.2%	27.2%
Robertson High	16.8%	44.7%	52.8%
Vista Alternative	0.0%	29.0%	29.0%
Districtwide	16.1%	16.6%	27.5%

## DEMOGRAPHICS

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### English Language Learner (ELL) and Free and Reduced Price Meals (FRPM) Eligibility by Attendance Area



## ENROLLMENT BY GRADE LEVEL

GRADE LEVEL	Actual Enrollment					Proj Enrollment		
	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
TK	155	281	485	490	511	<b>528</b>	<b>536</b>	<b>588</b>
K	2,540	2,517	2,496	2,626	2,750	<b>2,837</b>	<b>2,838</b>	<b>3,017</b>
1	2,662	2,681	2,642	2,713	2,745	<b>2,923</b>	<b>3,046</b>	<b>3,049</b>
2	2,743	2,712	2,694	2,700	2,714	<b>2,772</b>	<b>2,995</b>	<b>3,117</b>
3	2,730	2,753	2,714	2,751	2,714	<b>2,781</b>	<b>2,875</b>	<b>3,099</b>
Subtotal TK-3	10,830	10,944	11,031	11,280	11,434	<b>11,841</b>	<b>12,290</b>	<b>12,870</b>
4	2,574	2,727	2,761	2,742	2,698	<b>2,709</b>	<b>2,823</b>	<b>2,915</b>
5	2,566	2,606	2,746	2,785	2,703	<b>2,708</b>	<b>2,762</b>	<b>2,881</b>
6	2,420	2,571	2,601	2,749	2,772	<b>2,724</b>	<b>2,764</b>	<b>2,815</b>
Subtotal 4-6	7,560	7,904	8,108	8,276	8,173	<b>8,141</b>	<b>8,349</b>	<b>8,611</b>
Subtotal Elementary	18,390	18,848	19,139	19,556	19,607	<b>19,982</b>	<b>20,639</b>	<b>21,481</b>
7	2,521	2,377	2,516	2,539	2,697	<b>2,708</b>	<b>2,705</b>	<b>2,737</b>
8	2,267	2,548	2,369	2,526	2,541	<b>2,727</b>	<b>2,767</b>	<b>2,764</b>
Subtotal 7-8	4,788	4,925	4,885	5,065	5,238	<b>5,435</b>	<b>5,472</b>	<b>5,501</b>
9	2,489	2,389	2,645	2,432	2,565	<b>2,612</b>	<b>2,816</b>	<b>2,853</b>
10	2,490	2,487	2,392	2,633	2,411	<b>2,548</b>	<b>2,615</b>	<b>2,814</b>
11	2,545	2,420	2,433	2,345	2,576	<b>2,379</b>	<b>2,540</b>	<b>2,602</b>
12	2,441	2,562	2,467	2,486	2,402	<b>2,670</b>	<b>2,488</b>	<b>2,652</b>
Ungraded	10	31	0	30	33	<b>0</b>	<b>0</b>	<b>0</b>
Subtotal 9-12	9,975	9,889	9,937	9,926	9,987	<b>10,209</b>	<b>10,459</b>	<b>10,921</b>
Subtotal Secondary	14,763	14,814	14,822	14,991	15,225	<b>15,644</b>	<b>15,931</b>	<b>16,422</b>
Total Enrollment*	33,153	33,662	33,961	34,547	34,832	<b>35,625</b>	<b>36,569</b>	<b>37,902</b>
Increase/(Decrease)	568	509	299	586	285	<b>793</b>	<b>944</b>	<b>1,333</b>
% Change	1.7%	1.5%	0.9%	1.7%	0.8%	<b>2.3%</b>	<b>2.6%</b>	<b>3.6%</b>

*Italics and Bold - Projected*

Source: Actual enrollment from 2012/13 to 2016/17 is from California Department of Education (Dataquest). The enrollment for 2016/17 represents the number of students on October 5, 2016. Projected enrollment for each site is calculated based on the weighted average percentage of movement from one grade level to the next.

## ENROLLMENT BY SCHOOL SITE

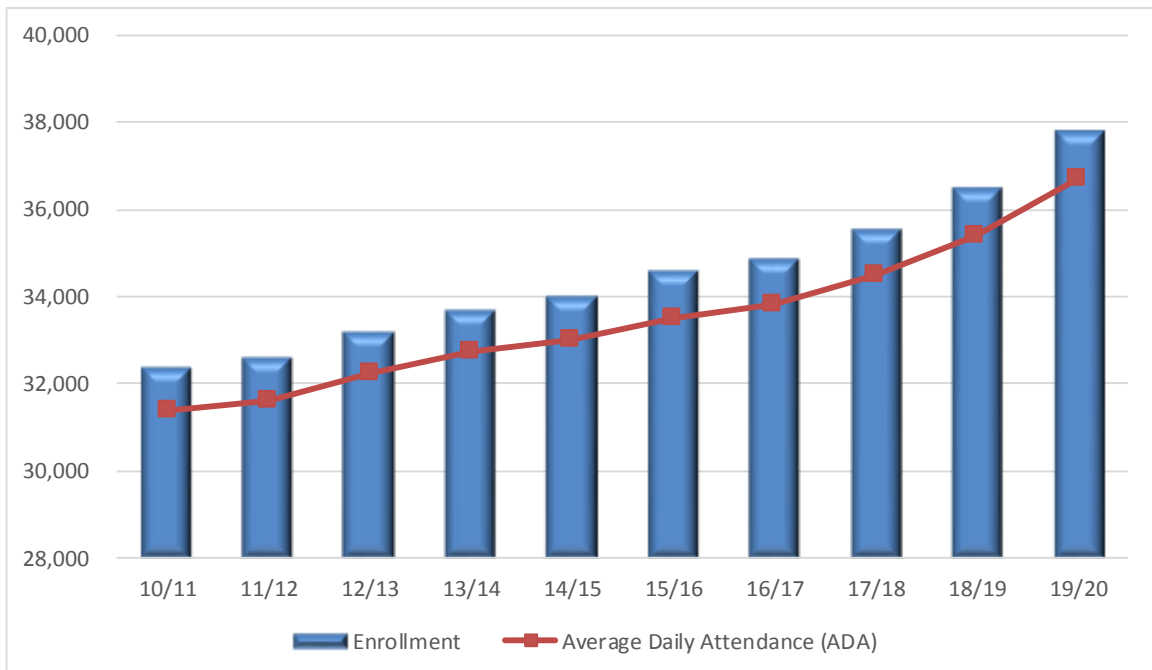
School	Actual Enrollment					Proj Enrollment		
	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
Ardenwood Elementary	905	944	965	989	947	960	972	986
Brookvale Elementary	580	574	658	676	673	696	723	742
Forest Park Elementary	978	997	1,028	1,022	1,011	1,004	1,002	1,010
Oliveira Elementary	665	667	695	720	907	981	1,088	1,126
Patterson Elementary	609	644	619	650	635	708	746	732
Warwick Elementary	836	859	862	926	901	940	969	1,005
Thornton Junior High	1,041	1,076	1,156	1,207	1,278	1,359	1,337	1,384
American High	1,944	1,960	1,985	2,093	2,200	2,309	2,479	2,566
Harvey Green Elementary	444	449	479	489	485	498	516	462
E. M. Grimmer Elementary	379	385	377	472	476	475	498	457
O. N. Hirsch Elementary	502	539	540	552	563	557	552	476
James Leitch Elementary	891	873	1,075	1,018	902	914	921	986
Warm Springs Elementary	931	994	871	886	1,109	1,121	1,129	832
Fred E. Weibel Elementary	754	836	853	880	836	824	785	641
John M. Horner Junior High	1,016	1,082	1,030	1,140	1,199	1,210	1,251	1,863
Irvington High	2,129	2,179	2,248	2,253	2,249	2,379	2,402	2,547
Joseph Azevada Elementary	507	583	589	605	641	636	583	582
John Blacow Elementary	511	468	440	456	435	435	386	393
Brier Elementary	714	710	748	754	743	732	650	660
J. Haley Durham Elementary	455	453	513	580	616	660	647	687
John G. Mattos Elementary	580	611	625	615	630	631	552	571
Steven Millard Elementary	575	594	600	597	598	603	512	537
New South Fremont Elementary	0	0	0	0	0	0	145	368
G. M. Walters Junior High	763	774	725	729	692	742	1,269	1,329
John F. Kennedy High	1,417	1,410	1,436	1,401	1,385	1,347	1,350	1,485
Joshua Chadbourne Elementary	798	817	833	788	745	753	760	786
John Gomes Elementary	775	809	778	819	756	773	771	809
Mission San Jose Elementary	650	611	624	622	630	593	579	581
Mission Valley Elementary	683	670	645	670	677	677	669	705
William Hopkins Junior High	1,038	1,037	990	1,017	1,119	1,142	1,090	1,007
Mission San Jose High	2,217	2,167	2,129	2,069	2,003	1,998	2,024	2,026
Cabrillo Elementary	397	440	386	484	448	454	465	478
Glenmoor Elementary	664	646	656	659	653	681	688	686
Tom Maloney Elementary	604	604	596	591	573	612	659	704
Niles Elementary	567	594	606	581	579	578	568	557
Parkmont Elementary	890	923	919	895	903	922	931	937
Vallejo Mill Elementary	538	537	552	559	526	548	571	594
Centerville Junior High	917	944	967	961	948	981	1,012	1,068
Washington High	1,876	1,835	1,833	1,822	1,897	1,937	1,971	2,048
Robertson High	249	216	207	204	161	171	164	175
Vista Alternative	86	67	52	29	31	37	37	39
Non-Public School/YAP	78	84	71	67	72	33	31	32
Unassigned	0	0	0	0		15	112	240
Total Enrollment	33,153	33,662	33,961	34,547	34,832	35,625	36,569	37,902
Increase/(Decrease)	568	509	299	586	285	793	944	1,333
% Change	1.7%	1.5%	0.9%	1.7%	0.8%	2.3%	2.6%	3.6%

## ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

Year	Enrollment	Average Daily Attendance (ADA)	Attendance Rate
10/11	32,368	31,404	97.02%
11/12	32,585	31,621	97.04%
12/13	33,153	32,249	97.27%
13/14	33,662	32,725	97.22%
14/15	33,961	33,031	97.26%
15/16	34,547	33,509	97.00%
16/17	34,832	33,821	97.10%
<b>17/18*</b>	<b>35,507</b>	<b>34,502</b>	<b>97.17%</b>
<b>18/19*</b>	<b>36,448</b>	<b>35,417</b>	<b>97.17%</b>
<b>19/20*</b>	<b>37,777</b>	<b>36,708</b>	<b>97.17%</b>

**Bold and Italics** are projected

\* Net of 0.33% projected to actual enrollment variation



Over the last 7 years, the Fremont Unified School District enrollment has grown by an average of 1.2 % each year. It is projected that the District's enrollment will continue to grow at an average rate of 2.4% each year for the next 7 years. The District has maintained its attendance rate at an average of 97.17%, which is higher than a typical unified school district in the State. It is projected that the District will continue to maintain this rate in the projected years. A 2.83% absence rate is equivalent to an average of 5.1 days of absences per year for each student.



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**GENERAL FUND (FUND 01)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$278,850,599	\$290,186,161	\$11,335,562 [a]
Federal Revenues	12,866,155	11,477,948	(1,388,207) [b]
Other State Revenues	36,483,062	28,556,468	(7,926,594) [c]
Local Revenues	13,979,014	10,366,222	(3,612,792) [d]
<b>TOTAL REVENUES</b>	<b>\$342,178,830</b>	<b>\$340,586,799</b>	<b>(\$1,592,031)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$189,834,015	\$193,176,704	\$3,342,689 [e]
Classified Salaries	56,590,557	60,381,643	3,791,086 [e]
Employee Benefits	45,955,896	54,213,981	8,258,085 [f]
Books and Supplies	18,486,931	13,348,970	(5,137,961) [g]
Services and Operating Expenses	31,213,066	22,491,157	(8,721,909) [h]
Capital Outlay	19,870,863	2,208,614	(17,662,249)
Other Outgo	4,387,964	4,387,964	0
Direct Support/Indirect Costs	(624,122)	(593,849)	30,273
<b>TOTAL EXPENDITURES</b>	<b>\$365,715,170</b>	<b>\$349,615,184</b>	<b>(\$16,099,986)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$23,536,340)</b>	<b>(\$9,028,385)</b>	<b>\$14,507,955</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$777,889	\$1,420,000	\$642,111
Interfund Transfer Out	100,000	100,000	0
Other Sources	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$677,889</b>	<b>\$1,320,000</b>	<b>\$642,111</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$22,858,451)</b>	<b>(\$7,708,385)</b>	<b>\$15,150,066</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$48,886,176</b>	<b>\$26,027,725</b>	<b>(\$22,858,451)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$26,027,725</b>	<b>\$18,319,340</b>	<b>(\$7,708,385)</b>

**GENERAL FUND (FUND 01)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Designated for:			
Revolving Cash	\$100,000	\$100,000	\$0
Stores/Prepaid Expenditures	295,329	295,329	0
Salary Increases	0	0	0
Swimming Pool at MSJHS	1,567,477	1,567,477	0
One-time Expenditures	9,587,674	0	(9,587,674)
Career Technical Education	3,576,072	5,247,000	1,670,928
Carryover of Unspent Funds	2,099,973	617,404	(1,482,569)
<b>Total Designations</b>	<b>\$17,226,525</b>	<b>\$7,827,210</b>	<b>(\$9,399,315)</b>
b) Reserve:			
State Mandated Reserve (2%)	\$7,316,303	\$6,994,304	(\$321,999)
Board Designated Reserve	1,484,897	3,497,152	2,012,255
Undesignated Reserve	0	674	674
<b>Total Reserve (\$)</b>	<b>\$8,801,200</b>	<b>\$10,492,130</b>	<b>\$1,690,930</b>
<b>Total Reserve (%)</b>	<b>2.41%</b>	<b>3.00%</b>	<b>0.59%</b>
<b>ENDING FUND BALANCE</b>	<b>\$26,027,725</b>	<b>\$18,319,340</b>	<b>(\$7,708,385)</b>

- a) The Local Control Funding Formula (LCFF) for 2017-18 is calculated based on LCFF gap factor of 43.97%; and enrollment of 35,507, which is net of 0.33% projected to actual enrollment variation.
- b) Federal revenues include current year grants for 2017-18, however carryover of unspent funds from the prior year is not yet included.
- c) The Governor proposed one-time discretionary fund of approximately \$170 per student, which is equivalent to about \$6 million for Fremont Unified School District (FUSD). Additionally, the Governor proposed to release this fund in May 2019. Due to the uncertainty of this funding source, the anticipated \$6 million is no included in the State revenue. The one-time funding from the prior year has been eliminated such as one-time discretionary funding of \$7.2. Carryover of unspent funds from the prior year is not included.
- d) The local revenues include estimated gifts/donations from parent organizations and other local donors. Parcel tax revenue (Measure I) in the amount \$4.3 million is included. Measure I was approved by the voters of Fremont on June 7, 2016.
- e) Certificated and Classified salaries include step and column adjustments for all eligible employees. 82

**GENERAL FUND (FUND 01)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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- f) Employee benefits do not include any funds for potential penalties from the Affordable Care Act (ACA). It also includes the increases in pension contribution for State Teachers Retirement System (STRS) and Public Employee Retirement System (PERS).
  
- g) Books and Supplies budgets do not include carryover of unspent categorical revenues from the prior year.
  
- h) Capital Outlay includes the expenditures for Proposition 39 (California Clean Energy Jobs Act).

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**GENERAL FUND (FUND 01) – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/ LCFF Sources	\$167,591,075	\$171,843,816	\$212,159,606	\$232,811,221	\$264,331,692
Federal Revenues	17,837,580	12,012,315	10,487,328	11,209,530	11,416,611
Other State Revenues	53,572,874	55,764,064	34,623,958	30,417,720	48,754,949
Local Revenues	11,583,800	12,844,639	12,641,569	12,261,435	12,234,499
<b>TOTAL REVENUES</b>	<b>\$250,585,328</b>	<b>\$252,464,834</b>	<b>\$269,912,460</b>	<b>\$286,699,906</b>	<b>\$336,737,752</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$138,378,412	\$143,874,405	\$147,087,364	\$161,979,147	\$179,205,611
Classified Salaries	42,800,978	41,014,187	43,794,165	47,941,631	54,187,480
Employee Benefits	33,053,411	32,829,860	31,313,738	34,825,000	42,155,882
Books and Supplies	9,976,740	9,214,153	13,311,259	12,383,427	12,865,263
Services and Operating Expenses	25,093,844	24,148,839	26,728,926	27,283,096	28,350,322
Capital Outlay	1,072,243	684,068	1,306,442	786,906	872,096
Other Outgo	4,772,504	4,898,239	4,736,544	5,067,596	4,395,198
Direct Support/Indirect Costs	(407,113)	(372,489)	(492,050)	(416,210)	(491,746)
<b>TOTAL EXPENDITURES</b>	<b>\$254,741,021</b>	<b>\$256,291,262</b>	<b>\$267,786,388</b>	<b>\$289,850,594</b>	<b>\$321,540,107</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	<b>(\$4,155,692)</b>	<b>(\$3,826,429)</b>	<b>\$2,126,072</b>	<b>(\$3,150,687)</b>	<b>\$15,197,645</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$822,915	\$636,705	\$655,326	\$674,506	\$694,741
Interfund Transfer Out	0	0	43,400	33,313	106,577
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$822,915</b>	<b>\$636,705</b>	<b>\$611,926</b>	<b>\$641,193</b>	<b>\$588,164</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	<b>(\$3,332,777)</b>	<b>(\$3,189,724)</b>	<b>\$2,737,998</b>	<b>(\$2,509,495)</b>	<b>\$15,785,809</b>
<b>F) BEGINNING FUND BALANCE</b>					
	\$39,394,365	\$36,061,588	\$32,871,864	\$35,609,862	\$33,100,367
<b>G) ENDING FUND BALANCE</b>					
	\$36,061,588	\$32,871,864	\$35,609,862	\$33,100,367	\$48,886,176

**GENERAL FUND (FUND 01) – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>					
a) Designated for:					
Revolving Cash	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Stores/Prepaid Expenditures	317,719	513,392	597,649	431,600	2,428,903
Swimming Pool at MSJHS	0	0	0	0	1,567,477
One-time Expenditures					13,350,325
Career Technical Education					2,167,548
Mandated Costs	954,811	658,550	67,166	0	0
Medical Administrative Activities (MAA)	1,306,000	458,540	92,066	0	0
Carryover of Unspent Funds	7,552,055	10,060,891	12,214,190	9,941,148	13,478,447
<b>Total Designations</b>	<b>\$10,230,585</b>	<b>\$11,791,374</b>	<b>\$13,071,072</b>	<b>\$10,472,747</b>	<b>\$33,092,699</b>
b) Reserve:					
State Mandated Reserve	\$5,094,820	\$5,125,825	\$5,356,596	\$5,797,679	\$6,432,935
Board Designated Reserve	0	\$5,125,825	\$5,356,596	\$5,797,679	\$6,432,935
Undesignated Reserve	20,736,182	10,828,840	11,825,598	11,032,261	2,927,607
<b>Total Reserve (\$)</b>	<b>\$25,831,002</b>	<b>\$21,080,490</b>	<b>\$22,538,790</b>	<b>\$22,627,619</b>	<b>\$15,793,477</b>
<b>Total Reserve (%)</b>	<b>10.14%</b>	<b>8.23%</b>	<b>8.42%</b>	<b>7.81%</b>	<b>4.91%</b>
<b>ENDING FUND BALANCE</b>	<b>\$36,061,588</b>	<b>\$32,871,864</b>	<b>\$35,609,862</b>	<b>\$33,100,367</b>	<b>\$48,886,176</b>

**GENERAL FUND SUMMARY BY MAJOR CATEGORY – 2017-18**  
**REVENUE, EXPENDITURE, AND CHANGES IN FUND BALANCE**

	Unrestricted General Fund		
	Unrestricted General Purpose	Supplemental Grant	Parcel Tax
<b>A) REVENUES</b>			
LCFF Sources	\$273,147,306	\$15,231,957	\$0
Federal Revenues	72,894	0	0
Other State Revenues	6,482,760	0	0
Local Revenues	3,499,015	0	4,322,358
<b>TOTAL REVENUES</b>	<b>\$283,201,975</b>	<b>\$15,231,957</b>	<b>\$4,322,358</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$149,407,199	\$9,669,951	\$2,112,053
Classified Salaries	30,726,170	1,191,478	1,913,208
Employee Benefits	37,587,011	2,221,707	933,109
Books and Supplies	5,508,126	1,167,138	0
Services and Operating Expenses	13,618,037	981,683	0
Capital Outlay	115,000	0	0
Other Outgo	4,387,964	0	0
Direct Support/Indirect Costs	(4,707,261)	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$236,642,246</b>	<b>\$15,231,957</b>	<b>\$4,958,370</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$46,559,729</b>	<b>\$0</b>	<b>(\$636,012)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$1,420,000	\$0	\$0
Interfund Transfer Out	100,000	0	0
Other Sources	0	0	0
Contributions	(54,038,334)	0	636,012
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(\$52,718,334)</b>	<b>\$0</b>	<b>\$636,012</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$6,158,605)</b>	<b>\$0</b>	<b>\$0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$23,860,541</b>	<b>\$0</b>	<b>\$0</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$17,701,936</b>	<b>\$0</b>	<b>\$0</b>



**GENERAL FUND SUMMARY BY MAJOR CATEGORY – 2017-18**  
**REVENUE, EXPENDITURE, AND CHANGES IN FUND BALANCE**

Restricted General Fund				
Special Education	Routine Restricted Maintenance	Categorical Programs	Total General Fund	
\$1,806,898	\$0	\$0	\$290,186,161	
7,197,488	0	4,207,566	11,477,948	
18,691,798	0	3,381,910	28,556,468	
210,000	0	2,334,849	10,366,222	
<u>\$27,906,184</u>	<u>\$0</u>	<u>\$9,924,325</u>	<u>\$340,586,799</u>	
\$29,074,404	\$0	\$2,913,097	\$193,176,704	
19,903,714	5,992,342	654,731	60,381,643	
11,087,147	1,646,475	738,532	54,213,981	
1,263,750	999,422	4,410,534	13,348,970	
6,507,743	981,050	402,644	22,491,157	
0	0	2,093,614	2,208,614	
0	0	0	4,387,964	
3,339,751	512,708	260,953	(593,849)	
<u>\$71,176,509</u>	<u>\$10,131,997</u>	<u>\$11,474,105</u>	<u>\$349,615,184</u>	
<u>(\$43,270,325)</u>	<u>(\$10,131,997)</u>	<u>(\$1,549,780)</u>	<u>(\$9,028,385)</u>	
\$0	\$0	\$0	\$1,420,000	
0	0	0	100,000	
0	0	0	0	
43,270,325	10,131,997	0	0	
<u>\$43,270,325</u>	<u>\$10,131,997</u>	<u>\$0</u>	<u>\$1,320,000</u>	
<u>\$0</u>	<u>\$0</u>	<u>(\$1,549,780)</u>	<u>(\$7,708,385)</u>	
\$0	\$0	\$2,167,184	\$26,027,725	
<u>\$0</u>	<u>\$0</u>	<u>\$617,404</u>	<u>\$18,319,340</u>	

**GENERAL FUND SUMMARY BY MAJOR CATEGORY – 2017-18**  
**REVENUE, EXPENDITURE, AND CHANGES IN FUND BALANCE**

	Unrestricted General Fund		
	Unrestricted	Supplemental	Parcel Tax
	General Purpose	Grant	
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Designated for:			
Revolving Cash	\$100,000	\$0	\$0
Stores/Prepaid Expenditures	295,329	0	0
Salary Increases	0	0	0
Swimming Pool at MSJHS	1,567,477	0	0
One-time Expenditures	0	0	0
Career Technical Education	5,247,000	0	0
Carryover of Unspent Funds	0	0	0
Total Designations	\$7,209,806	\$0	\$0
b) Reserve:			
State Mandated Reserve (2%)	\$6,994,304	\$0	\$0
Board Designated Reserve	3,497,152	0	0
Undesignated Reserve	674	0	0
Total Reserve (\$)	\$10,492,130	\$0	\$0
Total Reserve (%)	3.00%	0.00%	0.00%
<b>ENDING FUND BALANCE</b>	<b>\$17,701,936</b>	<b>\$0</b>	<b>\$0</b>

This summary shows the different segments of the general fund.

*Unrestricted general purpose fund* is the base funding that is used for the general operation of the school district. This segment includes base funding from Local Control Funding Formula (LCFF). This fund pays for the cost of classroom teachers, site administrators, custodians, support services, and most of the District administration who are essential to the operation of a school district. Details of Unrestricted general fund revenues and expenditures are highlighted on page 60.

*Supplemental Grant* is a subset of LCFF, which is calculated based on the unduplicated counts of students who are eligible for Free or Reduced Price Meals, English Language Learners, and/or Foster Youth (eligible students). The District receives an additional 20% of LCFF funding for each eligible students. Approximately 28% of the District’s student population is eligible, which garner an overall Supplemental Grant of \$15.2 million in 2017-18. Details of Supplemental Grant revenues and expenditures are highlighted on page 66.

*Parcel Tax* represents the proceeds from Measure I and the expenditures that are aligned to the language of the ballot. Details of Parcel Tax revenues and expenditures are highlighted on page 68.

**GENERAL FUND SUMMARY BY MAJOR CATEGORY – 2017-18**  
**REVENUE, EXPENDITURE, AND CHANGES IN FUND BALANCE**

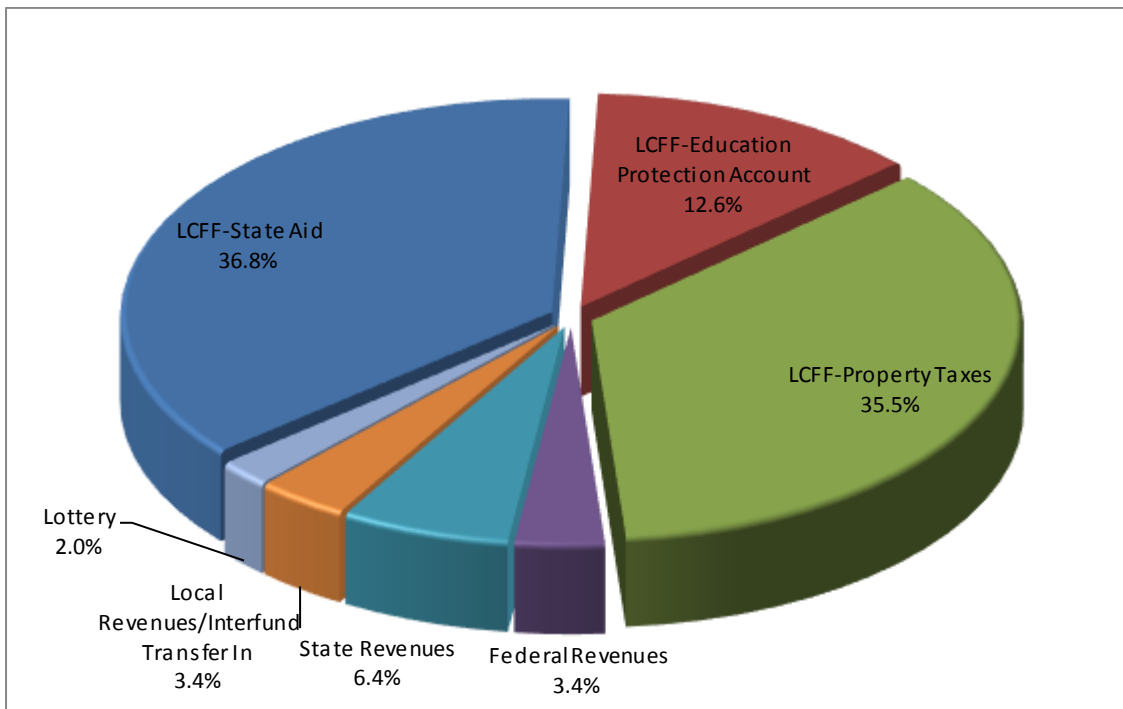
Restricted General Fund				
Special Education	Routine Restricted Maintenance	Categorical Programs	Total General Fund	
\$0	\$0	\$0	\$100,000	
0	0	0	295,329	
0	0	0	0	
0	0	0	1,567,477	
0	0	0	0	
0	0	0	5,247,000	
0	0	617,404	617,404	
<u>\$0</u>	<u>\$0</u>	<u>\$617,404</u>	<u>\$7,827,210</u>	
\$0	\$0	\$0	\$6,994,304	
0	0	0	3,497,152	
0	0	0	674	
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,492,130</u>	
0.00%	0.00%	0.00%	3.00%	
<u>\$0</u>	<u>\$0</u>	<u>\$617,404</u>	<u>\$18,319,340</u>	

The *Special Education program* receives its funding from the Federal and State agencies through Special Education Local Plan Area (SELPA) in Mission Valley. Mission Valley SELPA is made up of 3 districts, Fremont Unified School District, Newark Unified School District, and New Haven Unified School District. Revenues are allocated based on the Average Daily Attendance (ADA) of each district and the actual enrollment count of special needs students. The Special Education program expenditures represent the cost of providing supplemental educational services to all special needs students in the district. The projected expenditures exceed the projected revenues by \$43.3 million, of which \$7.7 million is due to reclassification of Special Education revenues to Local Control Funding Formula (LCFF). This amount (\$43.3 million) is backfilled by the unrestricted general purpose fund. Details of Special Education revenues and expenditures are highlighted on page 70.

*Categorical programs* represent funding from Federal, State, and local sources. These funds are primarily earmarked for specific programs. Its purpose is to provide supplemental services in addition to the basic education funding (unrestricted general purpose fund). Examples of these funds are Federal Title I, II, III, and the State After School Education and Safety Program (ASES). Details of the categorical program revenues and expenditures are highlighted on page 76.

## GENERAL FUND REVENUES (SOURCES OF FUNDS)

Revenue Category	Estimated Actual 2016-17	Proposed Budget 2017-18	% of Total
LCFF-State Aid	\$112,254,613	\$125,729,884	36.8%
LCFF-Education Protection Account	45,375,474	43,190,858	12.6%
LCFF-Property Taxes	121,220,512	121,265,419	35.5%
Federal Revenues	12,866,155	11,477,948	3.4%
State Revenues	29,775,507	21,723,563	6.4%
Local Revenues/Interfund Transfer In	14,756,903	11,786,222	3.4%
Lottery	6,707,555	6,832,905	2.0%
<b>Total Revenue</b>	<b>\$342,956,719</b>	<b>\$342,006,799</b>	<b>100.0%</b>



## LOCAL CONTROL FUNDING FORMULA (LCFF)

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Up until fiscal year 2012-13, funding for schools (Revenue Limit and Categorical Fund) was inequitably distributed, not tied to student demographics, largely state controlled, and lacking appropriate accountability measures. These inequities are primarily the result of how the revenue limit funding system was created in response to court rulings and Proposition 13, freezing funding decisions made decades ago. In addition, over time, the state created more than 60 categorical programs, each with accounting and reporting requirements, many of which were not focused on outcome. These categorical program funding allocations had also been frozen due to recent fiscal constraints and were no longer reflective of current demographics.

### **Addressing Funding Inequities and Flexibility:**

- To address California's overly complex, administratively costly, and inequitably distributed school finance system, the Governor proposed the Local Control Funding Formula (LCFF), which was enacted in June 2013.
- The LCFF increases flexibility and accountability at the local level so those closest to the students can make the decisions, reduce state bureaucracy, and ensure that student needs drive the allocation of resources.
- The LCFF consists primarily of base, supplemental, and concentration funding that focuses resources based on a school's student demographics:
  - Each school district and charter school will receive a per pupil base grant, used to support the basic costs of instruction and operations. Base grant amounts will vary between the grade spans of K-3, 4-6, 7-8, and 9-12 to reflect the differential costs of educating pupils in different grade spans. Once the LCFF is fully implemented, the significant reductions made to revenue limit funding from 2008-09 to 2012-13 (known as the deficit factor) will be restored, ensuring that the new base grant funding level is equivalent to the statewide average from 2007-08.
  - A supplemental grant equal to 20 percent of the base grant is provided for each English Language Learner (ELL), students eligible for Free or Reduced Price Meal (FRPM) and/or foster youth. Pupils that fall into one or more of these categories can only be counted once (Unduplicated Student Count) for supplemental funding purposes. The supplemental grant is intended to provide additional resources to help address the unique needs, challenges and additional costs that students bring to school.
  - For schools with Unduplicated Student Count in excess of 55 percent of the total enrollment, a concentration grant equal to 50 percent of the base grant, is provided for each of these students above the 55 percent threshold. While the supplemental grant recognizes that these pupils have additional challenges and needs, the concentration grant attempts to provide even greater resources to schools with exceptionally high concentrations of identified pupils.

## LOCAL CONTROL FUNDING FORMULA (LCFF)

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- Funding assistance will be provided to schools for reducing class sizes in Kindergarten through grade three and to assist high schools with the ability to provide career technical education courses.
  - Once fully implemented, the Kindergarten through grade three funding assistance will require schools to maintain a per school site classroom average of 24 students, unless an alternative average is collectively bargained at the local level.
- Schools would be transitioned to the LCFF using Proposition 98 growth funding. No schools will receive less funding than their 2012-13 funding level as a result of the LCFF.

### **Focusing Accountability at the Local Level:**

- The LCFF builds on existing state and federal accountability, auditing, and reporting requirements that create a stronger link between the budget process and the decisions local agencies make about their educational programs to improve student achievement.
- Each school district, charter school and county office of education will produce a Local Control and Accountability Plan (LCAP) that sets annual goals and describes how the local agency will use available resources.
- The LCAP will provide greater transparency and allow a local agency to better craft solutions to address local needs; involve principals, teachers, parents, students, and other community members in the planning process; and require governing boards to approve the plan at a public meeting.
- The LCAP includes actions the local agency will take to provide basic conditions necessary for student achievement (such as credentialed teachers, adequate instructional materials, facilities in good repair); implement the common core standards; improve academic outcomes; and address the needs of ELL, students eligible for FRPM, and foster youth.
- A governing board will be required to adopt a budget that aligns with the agency's LCAP. A county office of education will review both a district's budget and its plan to ensure that they are aligned. The Superintendent of Public Instruction will perform this review function for local plans adopted by county offices.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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The following report was presented to the Board to provide detailed information on District’s budget and State budget proposal for 2017-18 and its impact to the District. The District prepared a multi-year budget projection and incorporated the State budget proposal to measure if the District will be able to meet its financial commitment for the current and succeeding two years. Based on the analysis, in order to maintain a 4% reserve in 2017-18, the District needs to enhance its revenues and/or reduce its expenditures by \$23.3 million by 2017-18. The District developed a list of recommended expenditure reductions and other budget solutions to address the budget shortfall and presented them to the Board for approval at its meeting on February 22, 2017.

The Board discussed the proposals and requested to take additional time to review and consider the recommended expenditure reductions and other budget solutions. Additionally, the Board directed staff to develop alternative scenarios for consideration at the March 8, 2017 Board meeting. The Board did not take action on any of the recommended expenditure reductions and other budget solutions at the February 22, 2017 meeting.

Below is the report that was presented to the Board on March 8, 2017:

### First Interim Budget

On December 14, 2016, the Board approved the First Interim Budget report for 2016-17, with positive certification. On January 30, 2017, Alameda County Office of Education (ACOE) concurred with the District’s positive certification of its First Interim Budget report for 2016-17.

### First Interim Budget Report

First Interim Budget report provides updates since the budget was adopted in June 2016 and includes revenue and expenditure changes up to October 31, 2016. Based on this report, the District’s general fund revenues are projected to increase by \$6.6 million to \$339.6 million. Expenditures are projected to increase by \$19.9 million to \$351.9 million. Table 1 shows the summary of general fund revenue, expenditures, ending fund balance, and reserves:

**Table 1: First Interim Budget Summary (in millions)**

Description	Adopted Budget	First Interim Budget	Increase/ (Decrease)
Revenues	\$332.9	\$339.6	\$6.6
Less: Expenditures	332.0	351.9	19.9
= Surplus/(Deficit)	\$0.9	(\$12.3)	(\$13.2)
Plus: Beginning Fund Balance	41.8	48.9	7.1
=Ending Fund Balance	\$42.7	\$36.5	(\$6.1)
Less: Designations	28.1	29.3	1.3
= Reserve (\$)	\$14.6	\$7.2	(\$7.4)
= Reserve (%)	4.40%	2.05%	(2.35%)

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

The detailed explanation of the changes in revenues and expenditures from the Adopted Budget to the First Interim Budget report can be viewed [here](#) on pages 24 to 40.

As a result of the changes in the revenues and expenditures, the ending fund balance is projected to decrease by approximately \$6.1 million to \$29.3 million. A portion of the ending fund balance must be designated (\$0.8 million) for revolving cash, and stores/prepaid expenditures. The district has set aside \$1.6 million towards the replacement of the Mission San Jose High School swimming pool, \$10.0 million as a supplemental contribution for the new school, \$0.5 for Service Employees International Union (SEIU) 2% salary increase, \$3.5 million for Career Technical Education, and \$10.9 million in one-time expenditures that is yet to be determined. The projected reserve, after all the designations, is \$7.2 million or 2.05%, a decrease of \$7.4 million from the Adopted Budget. To be compliant with the state law, the district must maintain at least 2% reserve.

### Multi-Year Budget Projection (MYP)

MYP was prepared to determine if the District will be able to meet its financial commitments for the 2 projected years. The assumptions used in preparing the MYP are detailed [here](#) on pages 71 to 75. Table 2 summarizes the revenue, expenditures, ending fund balance, and reserves for the current and the next three (3) years:

**Table 2: Multi-Year Budget Projection (in millions)**

Description	2015-16	2016-17	2017-18	2018-19	2019-20
Revenues	\$337.4	\$339.6	\$346.2	\$356.4	\$378.8
Less: Expenditures	321.6	351.9	366.5	366.2	380.3
<i>Revenue Enhancement/ Expenditure Reduction</i>			<i>(16.8)</i>	<i>(11.2)</i>	<i>(3.7)</i>
<b>Surplus/(Deficit)</b>	<b>\$15.8</b>	<b>(\$12.3)</b>	<b>(\$3.5)</b>	<b>\$1.4</b>	<b>\$2.2</b>
Beginning Fund Balance	33.1	48.9	36.5	33.0	34.4
<b>Ending Fund Balance</b>	<b>\$48.9</b>	<b>\$36.5</b>	<b>\$33.0</b>	<b>\$34.4</b>	<b>\$36.6</b>
Less: Designations	35.3	29.3	18.9	20.1	21.3
<b>Reserve (\$)</b>	<b>\$13.6</b>	<b>\$7.2</b>	<b>\$14.1</b>	<b>\$14.3</b>	<b>\$15.3</b>
Reserve (%)	4.22%	2.05%	4.03%	4.03%	4.05%

In order to maintain a 4% reserve in 2017-18 and 2018-19, the District must reduce its expenditures and/or enhance its revenues by \$16.8 million in 2017-18. These amounts are based on the State budget projections from the Department of Finance in June 2016.



## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### State Budget Proposal

#### Proposition 98

On January 10, 2017, the Governor announced his State Budget proposal for 2017-18. The Governor proposed to reduce the Proposition 98 funding, which is the State funding for Education by \$506 million in 2016-17 and \$953 million in 2017-18. The Proposition 98 funding will be \$71.4 billion in 2016-17 and \$73.5 billion in 2017-18.

#### Local Control Funding Formula (LCFF)

The Governor proposed \$744 million for LCFF gap closure. The Cost of Living Adjustment (COLA) is proposed at 1.48%. The LCFF gap factor is proposed at 23.67%, a reduction from the June 2016 estimate at 72.99%.

The impact of these changes to Fremont Unified School District (FUSD) is a net reduction of new dollars per pupil. Originally, FUSD projected new dollars for 2017-18 at \$267 per pupil. Under the proposal from the Governor, the new dollars for 2017-18 is projected at \$76 per pupil, a reduction of \$191 per pupil or a total reduction of \$6.3 million.

#### Proposition 55

Proposition 55 is the extension of Proposition 30, which is a temporary personal income tax (PIT) and sales tax (ST) approved by the voters five (5) years ago. Proposition 55 extends PIT portion of Proposition 30, which is set to expire on December 31, 2018, while the ST expired on December 31, 2016 and was not extended.

The State budget that was enacted in June 2016 assumed the expiration of both PIT and ST, thus resulted in lower State general fund revenue estimates in 2017-18 and 2018-19. Since Proposition 55 has been approved by the voters of California, its impact will show in the second half of 2018-19 and the full year of 2019-20. However, due to significant reduction in other State general fund revenues in 2019-20, the net gain in education funding shows minimal increase.

For 2018-19, FUSD originally estimated to receive new dollars in 2018-19 at \$99 per pupil. Under the proposal from the Governor and due passage of Proposition 55, the new dollars for 2018-19 is projected at \$256 per pupil, an increase of \$157 per pupil or a total increase of \$5.4 million.

#### One-Time Discretionary Fund

The Governor proposed a \$287 million in one-time discretionary fund. This is equivalent to \$48 per pupil or approximately \$1.66 million to FUSD.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Apportionment Deferral

The Governor proposed to defer a portion of the June 2017 apportionment to July 2017 amounting to \$859.1 million. This represents 28% of the June 2016 apportionment, which is equivalent to approximately \$2.3 million for FUSD. While this proposal does not affect the overall revenue of FUSD, it delays the receipt of funding from the State and will reduce its cash balance as of June 30, 2017. The same amount is anticipated to come in July 2017, which will make FUSD whole.

### Pension Contribution

The State Budget for 2014-15 includes an increase in pension contribution for both State Teachers Retirement System (STRS) and Public Employee Retirement System (PERS).

For STRS, the employer’s contribution will increase from 8.25% in 2013-14 to 19.1% in 2020-21. The employer contribution rate is expected to remain at 19.1% for 25 years (until 2045-46). For FUSD, the 32-year average increase in employer contribution is estimated at \$23.7 million per year. There is also a corresponding increase in employee contribution from 8% in 2013-14 to 10.25% in 2016-17.

For PERS, the employer’s contribution will increase from 11.44% in 2013-14 to 21.1% in 2020-21. The employer contribution rate is expected to remain at 21.1% for 25 years (until 2045-46). For FUSD, the 32-year average increase in employer contribution is estimated at \$7.0 million per year.

Table 3 shows FUSD’s annual increases in pension contribution when compared to the rates in 2013-14 (STRS – 8.25%, PERS – 11.44%)

**Table 3: Increase in Pension Contribution (in millions)**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
STRS	\$1.0	\$4.5	\$8.3	\$12.1	\$15.9	\$19.9
PERS	0.2	0.2	1.5	2.8	4.0	5.4
Total	\$1.2	\$4.7	\$9.8	\$14.9	\$19.9	\$25.3

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Revised Multi-Year Budget Projection (MYP)

Based on the Governor's State Budget proposal, FUSD revised its MYP to reflect the impact of the changes in revenues and expenditures.

**Table 4: Changes in Revenues**

Description	2016-17	2017-18	2018-19	2019-20
One-Time Discretionary Fund		\$1,661,000	\$0	\$0
LCFF Adjustment 2016-17	245,000	245,000	245,000	245,000
LCFF Adjustment 2017-18		(6,546,000)	(6,546,000)	(6,546,000)
LCFF Adjustment 2018-19			5,379,000	5,379,000
LCFF Adjustment 2019-20				297,000
Net Change in Revenues	\$245,000	(\$4,640,000)	(\$922,000)	(\$625,000)

**Table 5: Changes in Expenditures**

Description	2016-17	2017-18	2018-19	2019-20
2% Salary Adjustments for SEIU	\$540,000	\$551,000	\$558,000	\$565,000
2% Salary Adjustments for CSEA	782,000	795,000	805,000	816,000
Net Change in Expenditures	\$1,322,000	\$1,346,000	\$1,363,000	\$1,381,000

Since the approval of the First Interim Budget report, Service Employees International Union (SEIU) and California School Employees Association (CSEA) have reached an agreement with the District in their respective contract negotiations. Both SEIU and CSEA received a 2% ongoing salary increase for 2016-17. The fiscal impact for each year is listed on the table 5 above.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

Table 6 shows the summary of the revised MYP:

**Table 6: Revised Multi-Year Budget Projection (in millions)**

Description	2015-16	2016-17	2017-18	2018-19	2019-20
Revenues	\$337.4	\$339.6	\$346.2	\$356.4	\$378.8
Add: Changes in Revenues		0.2	(4.6)	(0.9)	(0.6)
Total Revenues	\$337.4	\$339.8	\$341.6	\$355.5	\$378.2
Expenditures	\$321.6	\$351.9	\$366.5	\$366.2	\$380.3
Add: Changes in Expenditures		1.3	1.3	1.4	1.4
Less: Expenditure Reduction			(23.3)	(13.6)	(5.6)
Total Expenditures	\$321.6	\$353.2	\$344.5	\$353.9	\$376.1
<b>Surplus/(Deficit)</b>	<b>\$15.8</b>	<b>(\$13.4)</b>	<b>(\$3.0)</b>	<b>\$1.5</b>	<b>\$2.1</b>
Beginning Fund Balance	33.1	48.9	35.5	32.5	34.0
<b>Ending Fund Balance</b>	<b>\$48.9</b>	<b>\$35.5</b>	<b>\$32.5</b>	<b>\$34.0</b>	<b>\$36.1</b>
Less: Designations (See table 7 for details)	35.3	27.7	18.7	19.8	21.0
<b>Reserve (\$)</b>	<b>\$13.6</b>	<b>\$7.9</b>	<b>\$13.8</b>	<b>\$14.2</b>	<b>\$15.1</b>
Reserve (%)	4.22%	2.24%	4.00%	4.00%	4.00%

Based on the revised MYP, which includes the impact of the Governor's State Budget proposal, FUSD needs to reduce its expenditures by \$23.3 million in 2017-18 in order to maintain a 4% reserve. This amount is \$6.5 million higher than what was originally estimated in the First Interim Budget report MYP.

**Table 7: Summary of Ending Fund Balance Designations (in millions)**

Description	2015-16	2016-17	2017-18	2018-19	2019-20
Revolving cash, stores and prepayments	\$2.5	\$0.8	\$0.8	\$0.8	\$0.8
Swimming pool at MSJHS	1.6	1.6	0	0	0
Supplemental contribution-new school	10.0	10.0	0	0	0
One-time expenditures	17.4	9.6	11.2	11.2	11.2
Career Technical Education (CTE)	2.2	3.6	5.1	6.8	8.5
Other Designations	1.7	2.0	1.5	1.0	0.5
Total Designations	\$35.3	\$27.7	\$18.7	\$19.8	\$21.0

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Proposed Expenditure Reductions

The following expenditure reductions are recommended:

#### Increase Class Sizes at Grades TK-2

The State Budget Act of 2013-14 introduced the Local Control Funding Formula (LCFF), which is a new method of calculating school district funding from the State. Under LCFF, school districts are required to gradually lower class sizes in grades TK-3 to 24 students to one (1) teacher by fiscal year 2020-21. The rate of class size reductions would be in alignment with the LCFF gap funding rate for each year. However, the State Budget Act of 2013-14 also allowed school districts to maintain larger class sizes in grades TK-3, provided that the school district has a negotiated agreement with its employee organization that contains a stipulation outlining class sizes.

FUSD has a negotiated agreement with Fremont Unified District Teachers Association (FUDTA) on its class sizes in grades TK-3 at 30 students. Prior to 2013-14, FUSD's class size in grades TK-3 was 30 students. In 2013-14, FUSD reduced its class size for grades TK-K to 28 students. On February 26, 2014, the Board approved an accelerated plan to fully implement class size reduction goals in grades TK-3 by 2017-18, 3 years ahead of the State scheduled deadline. Table 8 shows the FUSD approved class size goals:

**Table 8: Approved Class Size Goals**

	TK-K	1	2	3	4	5	6
2012-13	30	30	30	30	30	30	30
2013-14	28	30	30	30	30	30	30
2014-15	24	28	30	30	30	30	30
2015-16	24	24	28	30	30	30	30
2016-17	24	24	24	28	30	30	30
2017-18	24	24	24	24	30	30	30

According to the implementation plan listed above, FUSD's class size goal for grades TK-3 is set to be fully implemented by 2017-18. Based on current and projected enrollment, staff analyzed the impact of alternative class sizes from 2017-18 to 2019-20 and calculated the number of teachers needed at each level. Table 9 shows the number of teachers (FTE) needed at each alternative class size:

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

**Table 9: Number of Teachers Needed At Each Class Size**

Scenario	Grades TK-2	Grade 3	2016-17 (FTE)	2017-18 (FTE)	2018-19 (FTE)	2019-20 (FTE)
A	24	28	738	753	772	768
B	24	24	738	771	789	788
C	25	28	738	747	759	756
D	26	28	738	731	748	744
E	27	28	738	719	744	734
F	25	25	738	757	772	770
G	26	26	738	738	753	751
H	27	27	738	720	747	735
I	28	28	738	705	728	726

Class sizes at grades 4-6 remains at 30 students

FUSD is scheduled to implement class size of 24 students (scenario B) in grades TK-3 in 2017-18 based on the original implementation plan, which shows a projected staffing need of 771 teachers. Table 10 shows the differences in staffing requirement (in FTE) when Scenario B is compared with other scenarios. For example, if the class size is set to 28 students in grades TK-3 (scenario I), FUSD would need 705 teachers in 2017-18; 66 teachers less than the original plan (771 FTE minus 705 FTE).

**Table 10: Difference in Staffing When Compared with Scenario B**

Scenario	Grades TK-2	Grade 3	2016-17 (FTE)	2017-18 (FTE)	2018-19 (FTE)	2019-20 (FTE)
A	24	28	0	(18)	(17)	(20)
B	24	24	0	0	0	0
C	25	28	0	(24)	(30)	(32)
D	26	28	0	(40)	(41)	(44)
E	27	28	0	(52)	(45)	(54)
F	25	25	0	(14)	(17)	(18)
G	26	26	0	(33)	(36)	(37)
H	27	27	0	(51)	(42)	(53)
I	28	28	0	(66)	(61)	(62)

Due to the budget shortfall in 2017-18, staff recommend to increase class size for grades TK-2 to 25 students and maintain current class size for grade 3 to 28 students (scenario C). Based on this recommendation, FUSD would need 747 teachers in 2017-18, or 24 teachers less than the original plan (771 FTE minus 747 FTE). Given the average annual salary and benefits cost of a beginning teacher of \$89,226, the fiscal impact of this recommendation is estimated at \$2,141,000 (24.0 FTE x \$89,226 per FTE).

Staff also analyzed the potential impact of this recommendation to the employment statuses of current teachers and determined that the number of positions would need to be increased by 9.0 FTE (738 FTE in 2016-17 versus 747 FTE for 2017-18). Over the last three (3) years, FUSD employed an annual average 137 newly-hired teachers (new hires) to replace teachers who retired and/or resigned, and to accommodate increases in enrollment. Based on this information, FUSD will continue to hire new teachers despite the recommended reduction in positions from the original plan.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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The Board approved to keep the class sizes at 24:1 for Grades TK-2, 28:1 for Grade 3, and 30:1 for Grades 4-6. The actual fiscal impact has been reduced from \$2,141,000 to \$1,606,000.

### Postpone Technology Device Refresh

In 2013-14, the Board approved to allocate \$500,000 each year to replace outdated computers, including desktops and laptops. The Information Technology (IT) Department has acquired new devices each year and replaced computers that are obsolete and beyond repair. In addition, IT used other funds, including one-time Common Core funding and Supplemental grants from LCFF to increase the number of new devices at school sites. Staff recommend to temporarily postpone the implementation of technology device refresh. The impact of this recommendation is \$500,000 each year.

The Board approved this recommendation.

### Reduce Contribution to Routine Restricted Maintenance Fund (RRM)

In order to maintain school district facilities, the law required to contribute at least 3% of the general fund adopted budget each year to RRM. In 2007-08, the State relaxed the contribution requirement to allow at least 2% of the general fund adopted budget to provide flexibility to school district in balancing its budget. The State continues to provide this flexibility up to year 2020 and allows school districts to maintain the level of contribution at the 2014-15 level. FUSD has contributed the following amounts to RRM in the last 6 years:

**Table 11: FUSD Contribution to RRM**

Fiscal Year	Contribution To RRM	% of the Budget
2011-12	\$6,021,000	2.5%
2012-13	6,326,000	2.7%
2013-14	6,651,000	2.6%
2014-15	7,365,000	2.6%
2015-16	9,250,000	3.0%
2016-17	10,457,000	3.1%

Before 2013-14, FUSD received approximately \$1 million each year from the State to the Deferred Maintenance Fund. When LCFF took effect in 2013-14, this amount was blended with LCFF sources and became part of the general fund revenue. FUSD transferred \$1 million each year for 2013-14 and 2014-15 to the Deferred Maintenance Fund to continue to cover major repairs and maintenance of facilities. Starting in 2015-16, FUSD stopped transferring funds to the Deferred Maintenance Fund, but increased its contribution to RRM and used RRM for major repairs and maintenance of facilities.

Staff recommend to reduce FUSD contributions to RRM by \$600,000.

The Board approved this recommendation.

## **APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS**

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### *Savings from Reorganization in the Instructional Services Division*

On February 8, 2017, under agenda item 14.8, the Board approved the reorganization of the Instructional Services Division. This reorganization reduced the Content Area Coaches by 12.0 FTE and established 9.0 FTE Instructional Coaches. The net reduction of 3.0 FTE will provide an estimated savings of \$268,000 (3.0 FTE x \$89,226 per FTE). Additionally, 1.0 FTE Data and Assessment Coach will be established and will be funded by the LCFF Supplemental grant.

### *Eliminate Career Technical Education (CTE) Allocation to School Sites*

The adopted budget for 2016-17 includes a total allocation of \$100,000 from the CTE grant to school sites. This amount is distributed based on the number students that are eligible for Free or Reduced Price Meals, English Language Learners, and/or Foster Youth (Unduplicated Counts). Based on the recent budget review, most of the funds allocated to school sites remained unspent. Staff will reevaluate this allocation during the development of the Local Control and Accountability Plan (LCAP).

Staff recommend to eliminate this allocation from CTE grant and consider using Supplemental grants during the LCAP development, if needed.

The Board approved this recommendation.

### *Postpone Textbook Adoption*

FUSD receives approximately \$1.6 million in Lottery funding each year that is earmarked to purchase textbooks. Before 2013-14, FUSD also received approximately \$1.7 million from the Instructional Materials Fund Realignment Program (IMFRP). When LCFF took effect in 2013-14, IMFRP was blended with the LCFF sources and became part of the general fund revenue. FUSD no longer receives IMFRP as a separate grant, while Lottery funds remained as a separate source of funding for textbooks. In 2016-17, FUSD spent \$5.1 million on textbooks, including adoption of new textbooks. The MYP assumes to spend the same amount for the next three (3) years expecting that new adoptions will occur each year.

Staff recommend to postpone the adoption of new textbooks in 2017-18, thus reducing expenditures by \$2.4 million.

Staff further recommend to resume the adoption in 2018-19, with \$0 savings, but postpone the adoption again in 2019-20 in order to save \$1.5 million.

The Board approved this recommendation.



## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Reduce 1.0 FTE Staff Secretary 3 Position in the Information Technology (IT) Department

IT Department has 31 staff members as follows:

- Chief Technology Officer – 1.0 FTE
- Staff Secretary 3 – 1.0 FTE
- Data Administrator – 1.0 FTE
- Supervisor, Video Production – 1.0 FTE
- IT Support Administrator – 1.0 FTE
- Systems Administrator – 1.0 FTE
- Data Specialist – 4.0 FTE
- Electronic Technician – 2.0 FTE
- IT Support Specialist – 10.0 FTE
- Lead IT Support Specialist – 5.0 FTE
- Service Desk Specialist – 1.0 FTE
- System Specialist – 2.0 FTE
- Video Production Technician – 1.0 FTE

Staff recommend to reduce 1.0 FTE Staff Secretary 3 position in the IT Department. Staff has met with CSEA to discuss and formulate alternative solutions. Since February 22, 2016, when this proposal was first presented to the Board, a Staff Secretary 3 position became vacant. This vacancy provides new opportunity for the incumbent employee to transfer to the vacant position. This will avoid for any current employee losing a job. The fiscal impact of this recommendation is \$81,000.

The Board approved this recommendation.

### Reduce 1.0 FTE Accounting Technician 2 Position in the Budget Audit and Attendance (BAA) Department

BAA Department has 9 staff members as follows:

- Director, Budget Audit and Attendance – 1.0 FTE
- Budget Analyst – 1.0 FTE
- Position Control Technician – 1.0 FTE
- Accounting Technician – 4.0 FTE
- Account Clerk 3 – 2.0 FTE

Staff recommend to reduce 1.0 FTE Accounting Technician 2 position in the BAA Department. Staff has met with CSEA to discuss and formulate alternative solutions. Since February 22, 2016, when this proposal was first presented to the

## **APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS**

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Board, an Accounting Technician 2 position became vacant due to retirement. Due to the vacancy, staff recommend to reduce this position instead of the Account Clerk 3 position to avoid any current employee losing a job. The fiscal impact of this recommendation is \$95,000.

The Board approved this recommendation.

### Reduce 1.0 FTE Personnel Assistant 1 Position in the Human Resources Department

Human Resources Department has 20 staff members as follows:

- Assistant Superintendent, Human Resources – 1.0 FTE
- Administrative Assistant – 1.0 FTE
- Director, Certificated Personnel – 1.0 FTE
- Director, Classified Personnel – 1.0 FTE
- Staff Secretary 3 – 1.0 FTE
- Personnel Technician – 7.0 FTE
- Personnel Assistant 1 – 6.0 FTE
- Personnel Assistant 2 – 2.0 FTE

Staff recommend to reduce 1.0 FTE Personnel Assistant 1 position in the Human Resources Department. The fiscal impact of this recommendation is \$68,000.

The Board approved this recommendation.

### Reduce 2.0 FTE Elementary Assistant Principal Positions

There are eight (8) elementary Assistant Principal positions in the District. Seven (7) positions are funded by the unrestricted general fund, while one (1) position (at Brier Elementary School) is funded by LCFF supplemental grant. Staff developed a formula to determine which elementary schools should be assigned an Assistant Principal. The formula provided credits for the number of students, number of special education students, number of students who are eligible for Free or Reduced Price Meals, and the number staff members at the school site. Any elementary school that accumulates a score of 950 is assigned an Assistant Principal. The following elementary schools have accumulated score of 950 or more and have been assigned an Assistant Principal:

- Ardenwood ES
- Forest Park ES
- Oliveira ES
- Warwick ES

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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- James Leitch ES
- Warm Springs ES
- Parkmont ES

Staff recommend to reevaluate the formula and reduce 2.0 FTE elementary Assistant Principal positions. The fiscal impact of this recommendation is \$313,000.

The Board approved this recommendation.

### Reduce 0.5 FTE Administrative Secretary Position in the Superintendent Office

Superintendent Office has 3.0 FTE staff members as follows:

- Superintendent – 1.0 FTE
- Administrative Assistant to the Superintendent – 1.0 FTE
- Administrative Secretary – 1.0 FTE

Staff recommend to reduce 0.5 FTE Administrative Secretary position in the Superintendent Office. The fiscal impact of this recommendation is \$48,000.

The Board approved this recommendation.

### Affordable Care Act (ACA)

FUSD accrued \$0.5 million in 2015-16 in anticipation of receiving an invoice from the Internal Revenue Service (IRS) related to the penalty associated with ACA. Additionally, the District's MYP includes \$0.5 million budget each year to cover the future penalties assuming that ACA continues to exist. Upon advice from School Services of California (SSC), school districts will start receiving invoices from the IRS in 2017 for the calendar year 2015. If ACA is completely repealed and FUSD no longer owes the penalty, FUSD may be able to reduce its budget by a total of \$2.5 million for 5 years (2015-16 to 2019-20). At its February 22, 2016 meeting, the Board suggested to include these amounts as part of the list of recommended budget solutions. The fiscal impact of this recommendation is \$1 million in 2016-17, \$0.5 million in 2017-18, and yearly thereafter.

The Board approved this recommendation.

### Educator Effectiveness Block Grant (EEBG)

The 2015 Budget Act included \$500 million in one-time money EEBG, of which FUSD received \$2,554,000. School districts could use their allocation for professional development purposes and expend the funds over three fiscal years

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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(2015–16, 2016–17, and 2017–18). EEBG funds may be used to support the professional development of certificated teachers, administrators, and paraprofessional educators. Funds can be expended in any of the following areas:

- *Area 1: Beginning Teacher Support:* Support and mentoring, including, but not limited for programs to meet teacher induction requirements
- *Area 2: Professional Improvement:* Professional development, coaching, and support for teachers identified as needing improvement
- *Area 3: Content Standards:* Professional Development for teachers, paraeducators, and administrators aligned to state adopted content standards (Common Core State Standards in Math and English Language Arts, Next Generation Science Standards, English Language Development Standards, Career Technical Education Standards, and future standards in other subject areas, including history and social science, social and emotional learning, and visual and performing arts)
- *Area 4: Coaching and Training:* To promote educator quality and success, including, but not limited to, professional development for administrators on mentoring and coaching certificated staff to support effective teaching and learning

Staff recommended and the Board approved at its October 13, 2016 meeting the EEBG expenditure plan, which included two year funding for Teacher Induction Program (formerly known as Beginning Teacher Support and Assessment Program or BTSA) and Peer Assistance and Review Program (PAR) for a total of \$1.5 million (approximately \$0.75 million each year). Immediately prior to EEBG fund, Teacher Induction Program and PAR have been funded by the LCFF base grant. The plan was for EEBG to fund these programs for two years and on the third year, revert back to fund from LCFF base grant.

After careful analysis of the EEBG budget, it is projected that there will be sufficient fund to cover the expenditures of Teacher Induction Program and PAR for an additional year (2017-18) and postpone to fund from LCFF base grant to 2018-19. Staff recommend to fund Teacher Induction Program and PAR using EEBG fund for 2017-18. The fiscal impact of this recommendation is \$750,000.

The Board approved this recommendation.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Reduce 1.0 FTE Teacher on Special Assignment Position (GATE Service Specialist) in the Curriculum and Instruction Department

Curriculum and Instruction Department has 18.625 FTE staff members as follows:

- Director, Curriculum and Instruction – 1.0 FTE
- Staff Secretary 3 – 1.0 FTE
- Office Assistant 3 – 1.0 FTE
- Program Manager – 2.0 FTE
- Teacher on Special Assignment (Instructional Coaches) – 12.0 FTE for 2016-17. A reorganization has been approved by the Board that will reduced the number of Instructional Coaches to 9.0 FTE effective 2017-18.
- Teacher on Special Assignment (GATE Service Specialist) 1.0 FTE
- Library Media Systems Administrator – 0.625 FTE

Staff recommend to reduce 1.0 FTE Teacher on Special Assignment (GATE Service Specialist) position in the Curriculum and Instruction Department. GATE program will continue and 5 elementary Instructional Coaches will perform the function of the GATE program coordination. The fiscal impact of this recommendation is \$89,000, of which \$71,000 is funded from LCFF base grant and \$18,000 is from Federal Title II, Part A grant.

The Board approved this recommendation.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Summary of Recommended Expenditure Reductions

Table 13 summarizes the approved expenditure reductions described above and their impact to fiscal year 2017-18 and the succeeding two (2) years:

**Table 13: Summary of Recommended Expenditure Reductions**

Description	2017-18	2018-19	2019-20
Increase class sizes at grades TK-2 to 25:1	\$1,606,000	\$1,517,000	\$1,785,000
Postpone technology device refresh	500,000	500,000	500,000
Reduce contribution to Routine Restricted Maintenance	600,000	600,000	600,000
Savings from reorganization in the Instructional Services Division	268,000	268,000	268,000
Eliminate Career Technical Education (CTE) allocation to school sites	100,000	100,000	100,000
Postpone textbook adoption	2,400,000	0	1,500,000
Reduce 1.0 FTE Staff Secretary 3 position in the Technology Department	81,000	81,000	81,000
Reduce 1.0 FTE Account Technician 2 position in the Budget Audit and Attendance Department	95,000	95,000	95,000
Reduce 1.0 FTE Personnel Assistant 1 position in the Human Resources Department	68,000	68,000	68,000
Reduce 2.0 FTE Elementary Assistant Principal positions	313,000	313,000	313,000
Reduce 0.5 FTE Administrative Secretary position in the Superintendent Office	48,000	48,000	48,000
Eliminate Affordable Care Act (ACA) penalty [1]	500,000	500,000	500,000
Use Educator Effectiveness Block Grant (EEBG) to fund Teacher Induction Program and Peer Assistance and Review Program for an additional year	750,000	0	0
Reduce 1.0 FTE Teacher on Special Assignment (GATE Service Specialist) position in the Curriculum and Instruction Department	71,000	71,000	71,000
<b>Total Recommended Expenditure Reductions</b>	<b>\$7,400,000</b>	<b>\$4,161,000</b>	<b>\$5,929,000</b>

[1] There is an additional savings of \$1 million in 2016-17, which is made up of accrued amount in 2015-16 for \$0.5 million and the budgeted amount in 2016-17 for \$0.5 million.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Other Recommended Budget Solutions

#### One-Time Discretionary Fund

School districts in California have filed claims for reimbursement related to mandated activities for many years. For more than a decade, the State has not allocated enough funds to pay school districts back. Needless to say, the State has accumulated significant liabilities to school districts. The State constitution mandates that these claims remain as State liabilities, thereby accruing interest until the liabilities are paid to school districts.

The Budget Act of 2015-16 and 2016-17 included a one-time discretionary fund for each year. The State provided this fund as payment towards the past due claims for reimbursements. Each district in the State received a per-pupil allocation regardless of whether that school district filed a claim. For 2015-16, the State provided \$529 per pupil, which amounted to \$17,481,436 for FUSD. For 2016-17, the State provided \$215 per pupil, which amounted to \$7,187,212 for FUSD. Table 14 shows the accounting of the one-time discretionary fund as of June 30, 2017:

**Table 14: One-Time Discretionary Fund Revenue and Expenditures**

Description	Amount
One-time discretionary fund 2015-16	\$17,481,436
One-time discretionary fund 2016-17	7,187,212
Total Revenue	\$24,668,648
Mission San Jose HS swimming pool	\$1,567,477
Supplemental contribution towards new school	10,000,000
52 new school buses	3,514,497
Total Expenditures	\$15,081,974
Ending Fund Balance – June 30, 2017 (rounded)	\$9,587,000

The balance of \$9,587,000 is included in the general fund ending balance, but has been designated for future one-time expenditures that have yet to be determined.

Further, the Governor proposed to allocate \$48 per pupil in the 2017-18 budget. Based on this information, FUSD anticipates the receipt of \$1,661,000 in 2017-18.

Staff recommend to use \$11,248,000 (\$9,587,000 plus \$1,661,000) to cover the budget shortfall in 2017-18.

The Board approved this recommendation.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Career Technical Education (CTE)

The calculation of LCFF sources, which started in 2013-14, includes an amount for CTE funding. CTE funding is an unrestricted fund in addition to the base grant, and is calculated on a per-pupil amount for students in grades 9-12. The per-pupil amount is adjusted each year based on the LCFF gap factor established by the State. Table 15 shows CTE fund revenues, expenditures, and fund balance since 2013-14 and for the succeeding years:

**Table 15: Career Technical Education (CTE) Revenue and Expenditures**

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
13-14	\$250,285	\$250,285	\$250,285	\$250,285	\$250,285	\$250,285	\$250,285
14-15		564,466	564,466	564,466	564,466	564,466	564,466
15-16			689,829	689,829	689,829	689,829	689,829
16-17				348,783	348,783	348,783	348,783
17-18					69,191	69,191	69,191
18-19						126,352	126,352
19-20							79,966
Total Revenue	\$250,285	\$814,751	\$1,504,581	\$1,853,363	\$1,922,555	\$2,048,907	\$2,128,873
Expenditures	0	350,000	51,996	409,838	409,838	409,838	409,838
Surplus (Rounded)	\$250,000	\$465,000	\$1,453,000	\$1,443,000	\$1,513,000	\$1,639,000	\$1,719,000
Beginning Balance	0	250,000	715,000	2,168,000	3,611,000	5,124,000	6,763,000
Ending Balance	\$250,000	\$715,000	\$2,168,000	\$3,611,000	\$5,124,000	\$6,763,000	\$8,482,000

By June 30, 2017, it is estimated that FUSD will have \$3,611,000 ending fund balance in the CTE fund. Additionally, FUSD is projecting to generate surpluses of \$1,513,000, \$1,639,000 and \$1,719,000 in the next three (3) years, respectively. These amounts are included in the general fund ending balance, but have been designated for future CTE expenditures that have yet to be determined.

Staff recommend to use 60% of \$5,124,000 (\$3,611,000 plus \$1,513,000) to cover the budget shortfall in 2017-18. The fiscal impact of this recommendation is \$3,075,000. The remaining 40% or \$2,049,000 will be designated for future CTE expenditures.

Staff further recommend to use 60% \$1,639,000 and \$1,719,000 (surplus amounts in 2018-19 and 2019-20, respectively) to cover the budget shortfall in the succeeding years. The fiscal impact of this recommendation is \$983,000 (\$1,639,000 x 60%) for 2018-19 and \$1,031,000 (\$1,719,000 x 60%) for 2019-20. The remaining 40% each year will be added to the designation for future CTE expenditures. At the end of 2019-20, the designated amount is estimated at \$3,393,000.

The Board approved to use this fund when needed to maintain a 3% reserve. Prior to this, the District maintained a minimum of 4% reserve.



## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Adult Education Fund

Prior to 2008-09, adult education funding from the State was one of the categorical funds and was earmarked specifically for adult education. Starting in 2008-09, the State included adult education funding as part of the Tier III categorical programs, which means that its funding is no longer restricted, and could be used for general education purposes in the general fund. FUSD used a portion of the adult education fund in the general fund, but continues to transfer approximately \$2.9 million each year for adult education programs. When LCFF took effect in 2013-14, the adult education fund was blended with LCFF sources and became part of general fund revenue. FUSD continued to transfer \$2.9 million each year to adult education programs up until 2014-15.

Starting in 2015-16, the State provided a new block grant earmarked specifically for adult education. This was a new source of funding, which provided the same amount to adult education. Due to this new block grant, FUSD no longer needed to transfer \$2.9 million each year to adult education. Meanwhile, the adult education fund accumulated fund balances up until 2014-15, since becoming part of the Tier III categorical programs. Currently, the ending fund balance in the adult education fund is \$2.7 million. This amount is unrestricted fund and can be made available to the general fund.

Staff recommend using \$1.4 million of the Adult Education fund balance towards the budget shortfall in 2018-19.

The Board approved this recommendation but split the amount equally between 2017-18 and 2018-19.

### Summary of Other Recommended Budget Solutions

Table 16 summarizes the other budget solutions described above and their impact to fiscal year 2017-18 and the succeeding two (2) years:

**Table 16: Summary of Other Recommended Budget Solutions**

Description	2017-18	2018-19	2019-20
One-time discretionary fund balance (prior year balance)	\$9,587,000	\$0	\$0
One-time discretionary fund (current year)	1,661,000	0	0
Career Technical Education (CTE)	0	6,763,000	1,719,000
Adult Education fund balance	700,000	700,000	0
<b>Total Other Recommended Budget Solutions</b>	<b>\$11,948,000</b>	<b>\$7,463,000</b>	<b>\$1,719,000</b>

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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### Summary

#### Summary of Recommended Expenditure Reductions and Other Budget Solutions

Table 17 shows the summary of approved expenditure reductions (from Table 13) and other budget solutions (from Table 16):

**Table 17: Expenditure Reductions & Other Budget Solutions**

Description	2017-18	2018-19	2019-20
Expenditure Reductions	\$7,400,000	\$4,161,000	\$5,929,000
Other Budget Solutions	11,948,000	7,463,000	1,719,000
<b>Grand Total</b>	<b>\$19,348,000</b>	<b>\$11,624,000</b>	<b>\$7,648,000</b>

#### Revised Multi-Year Budget Projection with Approved Expenditure Reductions and Other Budget Solutions

Staff incorporated the approved expenditure reductions and other budget solutions in the MYP. Table 18 shows the revised revenues, expenditures, ending fund balance, and reserves for 2017-18 and the succeeding two (2) years:

**Table 18: Revised Multi-Year Budget Projection (in millions)**

Description	2015-16	2016-17	2017-18	2018-19	2019-20
Revenues	\$337.4	\$339.6	\$346.2	\$356.4	\$378.8
Add: Changes in Revenues		0.2	(3.9)	(0.2)	(0.6)
<b>Total Revenues</b>	<b>\$337.4</b>	<b>\$339.8</b>	<b>\$342.3</b>	<b>\$356.2</b>	<b>\$378.2</b>
Expenditures	\$321.6	\$351.9	\$366.5	\$366.2	\$380.3
Add: Changes in Expenditures		1.3	1.3	1.4	1.4
Less: Expenditure Reductions		(1.0)	(7.4)	(4.2)	(5.9)
<b>Total Expenditures</b>	<b>\$321.6</b>	<b>\$352.2</b>	<b>\$360.4</b>	<b>\$363.4</b>	<b>\$375.8</b>
<b>Surplus/(Deficit)</b>	<b>\$15.8</b>	<b>(\$12.4)</b>	<b>(\$18.1)</b>	<b>(\$7.2)</b>	<b>\$2.4</b>
Beginning Fund Balance	33.1	48.9	36.5	18.4	11.2
<b>Ending Fund Balance</b>	<b>\$48.9</b>	<b>\$36.5</b>	<b>\$18.4</b>	<b>\$11.2</b>	<b>\$13.6</b>
Less: Designations (See table 19 for details)	35.3	27.7	7.6	1.8	1.3
<b>Reserve (\$)</b>	<b>\$13.6</b>	<b>\$8.9</b>	<b>\$10.8</b>	<b>\$9.4</b>	<b>\$12.3</b>
Reserve (%)	4.22%	2.53%	3.0%	2.59%	3.27%

Based on the approved expenditure reductions and other budget solutions, FUSD's ending fund balance as of June 30, 2018 is projected at \$18.4 million, of which \$7.6 million is designated. The projected reserve for 2017-18 is \$10.8 million, or 3.0%. The two (2) succeeding years project reserves of \$9.4 million (2.59%) and \$12.3 million (3.27%), respectively.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

**Table 19: Summary of Ending Fund Balance Designations (in millions)**

Description	2015-16	2016-17	2017-18	2018-19	2019-20
Revolving cash, stores and prepayments	\$2.5	\$0.8	\$0.8	\$0.8	\$0.8
Swimming pool at MSJHS	1.6	1.6	0	0	0
Supplemental contribution-new school	10.0	10.0	0	0	0
One-time expenditures	17.4	9.6	0.2	0	0
Career Technical Education (CTE)	2.2	3.6	5.1	0	0
Other Designations	1.7	2.0	1.5	1.0	0.5
<b>Total Designations</b>	<b>\$35.3</b>	<b>\$27.7</b>	<b>\$7.6</b>	<b>\$1.8</b>	<b>\$1.3</b>

As part of other budget solutions, the one-time discretionary fund and the CTE have been used to balance the budget for 2017-18 and the succeeding two (2) years, thus the total designations in Table 19 show significant reductions when compared to Table 7.

### **Other Budget Items for Consideration**

#### **Transportation**

State funding for transportation has been static for many years, while the cost of providing transportation services has been growing exponentially over time. From 2013-14 to 2015-16, FUSD Transportation has incurred budget deficits of approximately \$2.1 million each year. For 2016-17, FUSD Transportation is anticipating a \$4.3 million budget deficit.

The District charges a fee to general education students who use transportation services (special needs students are exempted). The current fee per child for a roundtrip bus service for the school year is \$654, while the cost of providing this service is approximately \$1,900 per year.

Staff recommends to reevaluate this fee schedule to consider a potential increase in charges.

The Board did not take any action on this recommendation.

#### **After School Education and Safety Program (ASES)**

The After School Education and Safety (ASES) program is a state-funded grant that established local after school education and enrichment programs. FUSD currently has the ASES program at three elementary school sites: Grimmer, Brier and Cabrillo. FUSD receives a total of \$324,000 to cover the operational, enrichment and staff costs for all three

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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sites. For several years, the grant has not been self-sufficient and has been running at a deficit. For the past two years, FUSD has contributed \$15,000 in supplemental LCFF funds to cover the growing costs of operating the ASES program at all sites. This school year, Cabrillo, Grimmer and Brier will need to contribute anywhere from \$5,000 to \$10,000 to ASES using their site supplemental funds just to cover the costs of salaries and benefits.

Staff have been in communication with the City of Fremont (the City); the City expressed interest in taking over the ASES program. ASES aligns with the City’s model in providing services to the families in Fremont.

By taking over responsibility for ASES, the City would be able to provide more comprehensive services to the families at Grimmer, Brier, and Cabrillo. The City proposes becoming the ASES program’s fiscal agent, thereby assuming financial responsibility for its implementation. FUSD would become a co-applicant, resulting in a partnership between the FUSD and the City. FUSD’s role would be to provide instructional support to the students served by the ASES program.

On January 17, 2017, the City of Fremont staff presented the proposal described above to the City Council. The recommendation of the City Council was to authorize the City Manager or his designee to submit the ASES grant application as a co-applicant with FUSD. The City Council approved this authorization on January 17, 2017.

On January 25, 2017, the staff submitted an agenda item to the Board for approval, which would have designated the City of Fremont as the ASES fiscal agent. No action was taken due to lack of motion.

Staff recommend to continue to operate the ASES program at FUSD for 2017-18, but to pursue the dialogue with the City of Fremont and designate the City as the fiscal agent starting in 2018-19, pending Board approval.

The Board did not take any action on this recommendation.

### Increase Class Ratio at Secondary Schools

Before 2015-16, the class ratio for secondary schools was 27.5. Starting in 2015-16, class ratio was reduced to 27.0.

Table 12 shows the number of teachers needed at each class ratio:

**Table 12: Staffing Needed at Each Class Ratio**

Class Ratio	2016-17 (FTE)	2017-18 (FTE)	2018-19 (FTE)	2019-20 (FTE)
@27.0	594.79	608.26	635.26	675.66
@27.5	594.79	598.66	625.06	664.06
Difference	0.00	(9.60)	(10.20)	(11.60)

## **APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS**

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The District's MYP assumed class ratio of 27.0 for 2017-18 and the succeeding two (2) years, thus calculated 608.26 FTE for 2017-18. If class ratio is increased to 27.5, the number of teachers needed in 2017-18 would be 598.66 FTE, or 9.60 FTE less than originally projected.

Staff recommend to increase the class ratio at the secondary schools to 27.5. Given the average annual salary and benefits cost of a beginning teacher of \$89,226, the fiscal impact of this recommendation is estimated at \$857,000 (9.6 FTE x \$89,226 per FTE). Since there are 594.79 FTE in 2016-17, the District would still need to hire additional 3.87 FTE (598.66 FTE minus 594.79 FTE) despite the increase in class ratio.

The Board did not take any action on this recommendation.

### *Cafeteria Fund (Child Nutrition Services)*

The Cafeteria Fund has experienced a declining fund balance in each of the last two years due to a decrease in revenue attributed to declining student participation in the school meal program, and an increase in expenditures. In the current year, the District once again is experiencing a budget deficit of approximately \$1 million, which would result in a negative fund balance of approximately \$0.75 million.

Staff have analyzed the data in detail and have formulated a multi-year plan to increase student participation, thereby increasing revenues, and to reduce expenditures. However, the Cafeteria Fund needed an immediate loan of approximately \$0.75 million in order to cover the negative fund balance.

On December 14, 2016, staff proposed and the Board approved a ten-year interest-free loan from the Special Reserve Fund for Capital Outlay Projects (commonly known as Sale of Site Funds) to the Cafeteria Fund, and recommended approval of a resolution to authorize this loan. A repayment schedule was not specified, as it is anticipated that it may take up to five (5) years for the Cafeteria Fund to address its structural budget deficit, during which time additional loans may be requested. If it is feasible, repayment may commence within these first five years. The repayment period, however, shall not exceed ten years.

On January 25, 2017, staff recommended to approve the elimination of 11 positions for a total 2.95 FTE due to lack of work and lack of funds. These positions are currently vacant. This item was pulled from the agenda and no action was taken.

Student participation in school meal program had slightly increased in December 2016, but dropped once again in January 2017. Child Nutrition Services staff and the administration met to brainstorm ideas to address the budget deficit. Valuable input was gathered and is being evaluated for either current or future implementation. Staff also conducted a survey of families to gather feedback, with the goal of increasing meal participation.

## **APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS**

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Due to the magnitude of the budget deficit, staff recommend to revisit the elimination of the 11 vacant positions.

In addition, while seeking solutions on how to increase meal participation, staff further recommend bringing labor costs down to industry-standard levels.

The Board did not take any action on this recommendation.

### List of Vacant Positions

At its February 22, 2017 meeting, the Board requested information on the number of unfilled positions in the District. Table 20 shows the list of positions and the corresponding number of full time equivalent (FTE) that are unfilled as of February 28, 2017. Many of these positions are filled by substitute employees. Other positions have been unfilled for quite some time despite active recruitment efforts, such as Psychologists and Speech Language Pathologists. Due to specific requirements of individualized educational program (IEP), the District hired consultants to provide the necessary services for special need students.

Positions under categorical program provide supplemental services to general education. They are funded with restricted dollars and therefore may not provide any budget savings should the Board consider making the reduction. Positions in the general fund category have direct fiscal impact to the District's reserve should the Board consider to make the reduction. While many of these positions are unfilled, the need for services are currently being provided by either substitute employees or consultants. In evaluating whether a position may be reduced, it is important to consider the respective contractual obligations according to the collective bargaining agreements and/or Federal and State compliance requirements associated with any position.

## APPROVED EXPENDITURE REDUCTIONS AND OTHER BUDGET SOLUTIONS

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**Table 20: List of Vacant Positions**

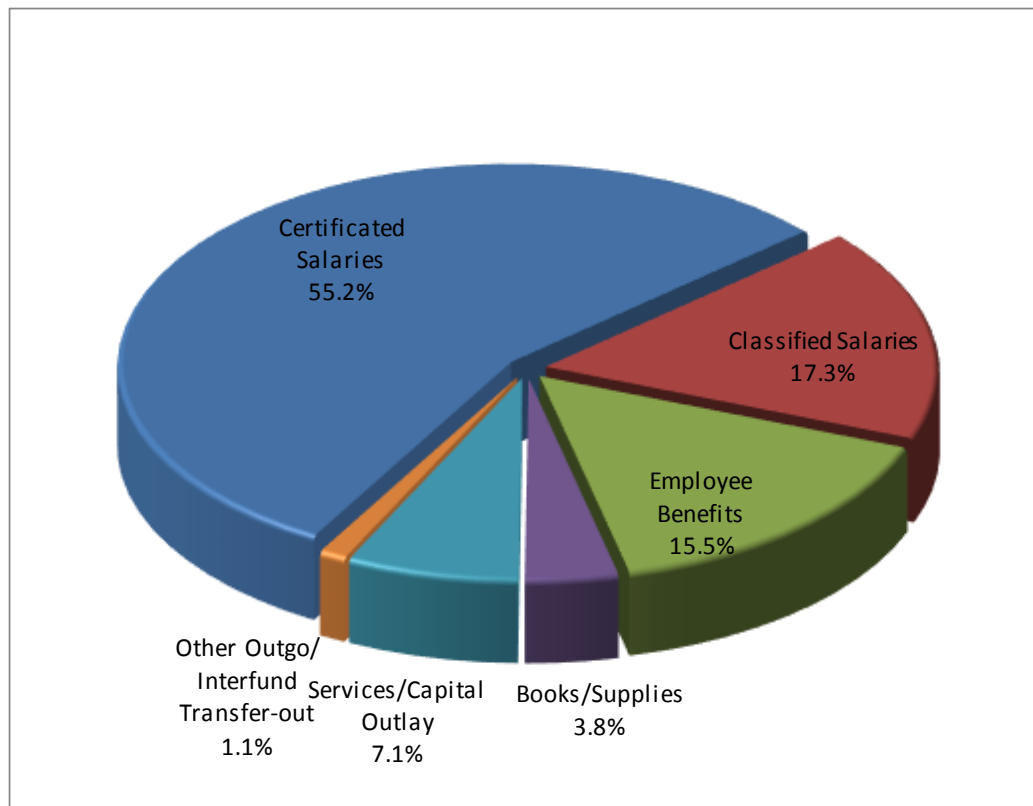
Position	General Fund [1]	Categorical Program	Total
Accounts Payable Clerk	1.00		1.00
Bus Driver	39.94		39.94
Community Liaison		0.81	0.81
Custodian	6.01		6.01
Delivery Driver	0.63		0.63
Equipment Mechanic	1.00		1.00
Gardener	2.00		2.00
Library Media Technician	0.75		0.75
Paraeducator	22.32		22.32
Principal	1.00		1.00
Program Manager	1.00		1.00
Psychologist	2.40		2.40
Speech Language Pathologist	9.30		9.30
Staff Secretary 3	1.00		1.00
Supply Clerk	1.00		1.00
System Specialist	1.00		1.00
Teachers	1.4	0.20	1.60
<b>Total Vacant Positions (FTE)</b>	<b>91.73</b>	<b>1.01</b>	<b>92.75</b>

[1] General fund includes supplemental grant, parcel tax, special education program, routine restricted maintenance, and unrestricted general fund.

## GENERAL FUND EXPENDITURES (USES OF FUNDS)

Expenditures Category	Estimated	Proposed	% of Total
	Actual 2016-17	Budget 2017-18	
Certificated Salaries	\$189,834,015	\$193,176,704	55.2%
Classified Salaries	56,590,557	60,381,643	17.3%
Employee Benefits	45,955,896	54,213,981	15.5%
<b>Sub-total Salaries &amp; Benefits [1]</b>	<b>\$292,380,468</b>	<b>\$307,772,328</b>	<b>88.0%</b>
Books/Supplies	\$18,486,931	\$13,348,970	3.8%
Services/Capital Outlay	51,083,929	24,699,771	7.1%
Other Outgo/ Interfund Transfer-out	3,863,842	3,894,115	1.1%
<b>Total Expenditures</b>	<b>\$365,815,170</b>	<b>\$349,715,184</b>	<b>100.0%</b>

[1] This chart shows that salaries and benefits represent 88.0% of the overall general fund expenditures.



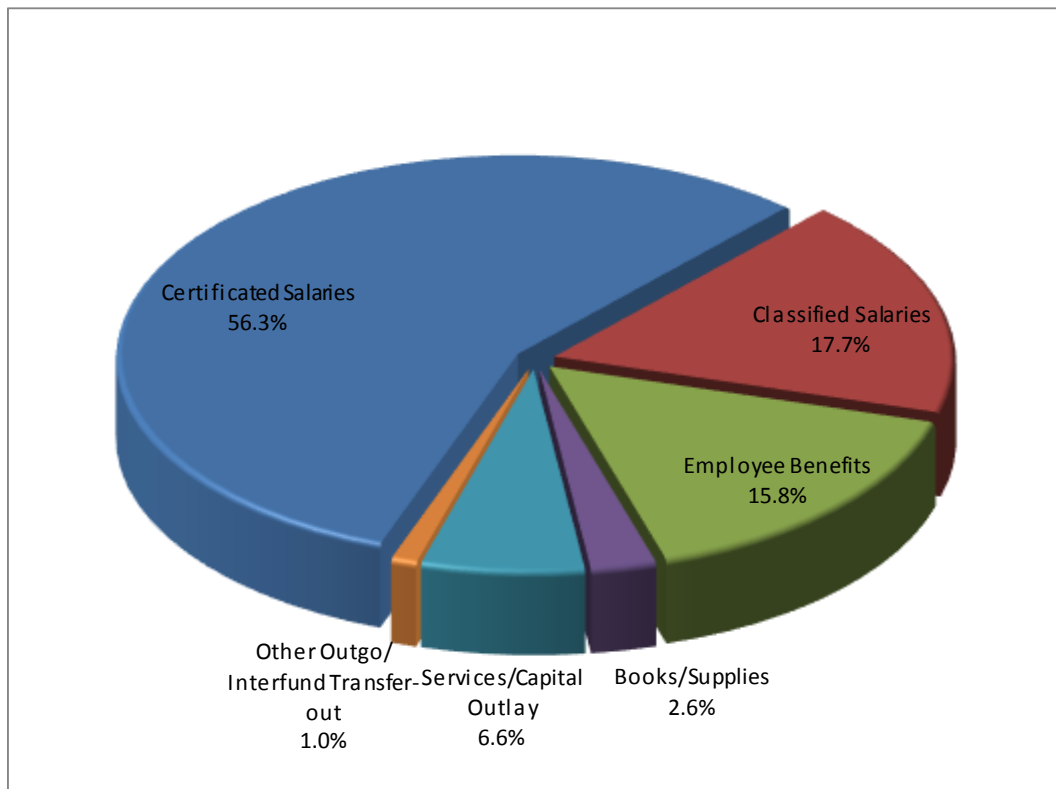
The overall general fund expenditures of \$349.7 million include categorical funds of \$11.6 million. Categorical programs are supplemental funds in addition to the basic education funding. While categorical funds are accounted as part of the general fund, it cannot be used to pay salaries and benefits of a regular classroom teacher nor any positions that are the responsibility of the unrestricted general purpose fund. Categorical funds are primarily spent on supplemental services such as professional service contracts, supplies, and other operating expenses that are non-payroll related.



**GENERAL FUND EXPENDITURES (USES OF FUNDS)  
WITHOUT CATEGORICAL PROGRAMS**

<b>Expenditures Category</b>	<b>Estimated Actual 2016-17</b>	<b>Proposed Budget 2017-18</b>	<b>% of Total</b>
Certificated Salaries	\$186,176,807	\$190,263,607	56.3%
Classified Salaries	55,819,916	59,726,912	17.7%
Employee Benefits	45,118,052	53,475,449	15.8%
<b>Sub-total Salaries &amp; Benefits [2]</b>	<b>\$287,114,775</b>	<b>\$303,465,968</b>	<b>89.7%</b>
Books/Supplies	\$10,036,374	\$8,938,436	2.6%
Services/Capital Outlay	40,379,067	22,203,513	6.6%
Other Outgo/ Interfund Transfer-out	3,401,830	3,533,162	1.0%
<b>Total Expenditures</b>	<b>\$340,932,046</b>	<b>\$338,141,079</b>	<b>100.0%</b>

[2] This chart shows that salaries and benefits represent 89.7% of the general fund expenditures, when categorical funds are excluded.



The total expenditures of \$338.1 million exclude categorical programs. This calculation shows that when expenditures for categorical programs are excluded, the percentage of salaries and benefits increase. Since categorical programs are supplemental funds and cannot be used to pay for the basic costs of school operation, this calculation shows accurate representation of the salaries and benefits ratio over the expenditures.

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND  
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Supple- mental Grant	Parcel Tax	Special Education	Routine Restricted Mainte- nance	Categori- cal Program	Proposed Budget 2017-18	Estimated Actual 2016-17	Variance Inc / (Dec)
Teacher - Elementary	753.00	6.60					759.60	744.80	14.80
Teacher - Computer Elementary	18.60						18.60	18.60	0.00
Teacher - Prep Elementary	59.20	0.40	25.20				84.80	84.20	0.60
Teacher - Secondary	590.97	9.93		0.33		11.72	612.95	599.00	13.95
Teacher - Special Education				218.00			218.00	218.00	0.00
Teacher - Other	2.50	10.60				8.00	21.10	24.10	(3.00)
Counselor	23.00	20.00					43.00	43.00	0.00
Librarian	5.00						5.00	5.00	0.00
Nurse	14.40						14.40	14.40	0.00
Psychologist				28.60			28.60	28.60	0.00
Speech Language Pathologist				43.10			43.10	43.10	0.00
Superintendent	1.00						1.00	1.00	0.00
Assistant Superintendent, Human Resources	1.00						1.00	1.00	0.00
Assistant Superintendent, Instructional Services	1.00						1.00	1.00	0.00
Director, Assessment & Accountability	1.00						1.00	1.00	0.00
Director, Certificated Personnel	1.00						1.00	1.00	0.00
Director, Curriculum & Instruction	1.00						1.00	1.00	0.00
Director, Elementary	1.00						1.00	1.00	0.00
Director, Secondary Education	1.00						1.00	1.00	0.00
Director, Special Education				1.00			1.00	1.00	0.00
Director, State & Federal Projects		0.40				0.60	1.00	1.00	0.00
Director, Student Support Services	1.00						1.00	1.00	0.00

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND  
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Supple- mental Grant	Parcel Tax	Special Education	Routine Restricted Mainte- nance	Categori- cal Program	Proposed Budget 2017-18	Estimated Actual 2016-17	Variance Inc / (Dec)
Principal, Preschool				1.00			1.00	1.00	0.00
Principal, Elementary	28.00						28.00	28.00	0.00
Principal, Junior High	5.00						5.00	5.00	0.00
Principal, High School	5.00						5.00	5.00	0.00
Principal, Continuation	1.00						1.00	1.00	0.00
Principal on Assignment						1.00	1.00	1.00	0.00
Educational Equity Coordinator		1.00					1.00	0.00	1.00
Assistant Director, Special Education				1.00			1.00	1.00	0.00
Assistant Principal, Elementary	5.00	1.00					6.00	8.00	(2.00)
Assistant Principal, Junior High	6.00						6.00	6.00	0.00
Assistant Principal, High School	16.00						16.00	15.00	1.00
Vice Principal, Continuing Education							0.00	1.00	(1.00)
Coordinator, Health Services	1.00						1.00	1.00	0.00
Coordinator, Student Support Services	1.00						1.00	1.00	0.00
Program Manager	0.65	1.13		1.00		3.22	6.00	6.00	0.00
Program Specialist				8.00			8.00	8.00	0.00
<b>TOTAL CERTIFICATED STAFF (FTE)</b>	<b>1,544.32</b>	<b>51.06</b>	<b>25.20</b>	<b>302.03</b>		<b>24.54</b>	<b>1,947.15</b>	<b>1,921.80</b>	<b>25.35</b>

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND  
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Supplemental Grant	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget 2017-18	Estimated Actual 2016-17	Variance Inc/(Dec)
Autism Center Program Facilitator				0.81			0.81	0.81	0.00
Paraeducator	4.50	6.95		320.84		3.53	335.82	333.64	2.19
Athletic Stadium Specialist	1.00						1.00	1.00	0.00
Bus Driver	23.00			60.00			83.00	83.00	0.00
Campus Supervisor	7.60		10.27				17.87	17.87	0.00
Carpenter					2.00		2.00	2.00	0.00
Custodian	147.26						147.26	147.26	0.00
Delivery Driver	6.38						6.38	6.38	0.00
Dispatcher	2.00			1.00			3.00	3.00	0.00
Electrician					3.00		3.00	3.00	0.00
Electronic Technician					6.00		6.00	6.00	0.00
Equipment Mechanic	3.00			2.00	2.00		7.00	7.00	0.00
Equipment Operator	5.00						5.00	5.00	0.00
Gardener					14.00		14.00	14.00	0.00
Glazier					1.00		1.00	1.00	0.00
HVAC Technician					8.00		8.00	8.00	0.00
Irrigation Technician					2.00		2.00	2.00	0.00
Locksmith					1.00		1.00	1.00	0.00
Maintenance Purchasing/Stock Clerk					1.00		1.00	1.00	0.00
Mobile Maintenance Technician					17.00		17.00	17.00	0.00
Painter					6.00		6.00	6.00	0.00
Plumber					2.00		2.00	2.00	0.00
Senior Irrigation Technician					1.00		1.00	1.00	0.00
Supply Clerk/Utility	5.00						5.00	5.00	0.00
Trainer, Driver/Safety	1.00						1.00	1.00	0.00
Vehicle Maintenance Coordinator	0.60				0.40		1.00	1.00	0.00

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND  
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Supple- mental Grant	Parcel Tax	Special Education	Routine Restricted Mainte- nance	Categori- cal Program	Proposed Budget 2017-18	Estimated Actual 2016-17	Variance Inc./(Dec)
Associate Superintendent	1.00						1.00	1.00	0.00
Chief Technology Officer	1.00						1.00	1.00	0.00
Director, Accounting	1.00						1.00	1.00	0.00
Director, Budget, Audit & Attendance	1.00						1.00	1.00	0.00
Director, Classified Personnel	1.00						1.00	1.00	0.00
Director, Facilities & Construction						0.65	0.65	0.65	0.00
Director, Maintenance Operation & Grounds					1.00		1.00	1.00	0.00
Director, Purchasing	1.00						1.00	1.00	0.00
Director, Transportation	0.85				0.15		1.00	1.00	0.00
Systems Administrator	1.00						1.00	1.00	0.00
Manager, Risk Management	1.00						1.00	1.00	0.00
Budget Analyst	1.00						1.00	1.00	0.00
Data Administrator	1.00						1.00	1.00	0.00
Supervisor, Accounting	1.00						1.00	1.00	0.00
Supervisor, Custodial & Grounds					1.00		1.00	1.00	0.00
Supervisor, Energy Conservation	1.00						1.00	1.00	0.00
Supervisor, Maintenance					3.00		3.00	3.00	0.00
Supervisor, Night Custodial	1.00						1.00	1.00	0.00
Supervisor, Payroll	1.00						1.00	1.00	0.00
Supervisor, Transportation	1.00						1.00	1.00	0.00
Supervisor, Video Production	1.00						1.00	1.00	0.00
Supervisor, Warehouse/Drivers	0.70						0.70	0.70	0.00
Infrastructure Administrator	1.00						1.00	1.00	0.00
Public Information Officer	1.00						1.00	1.00	0.00

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND  
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Supplemental Grant	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget 2017-18	Estimated Actual 2016-17	Variance Inc/(Dec)
Administrative Assistant to the Superintendent	1.00						1.00	1.00	0.00
Administrative Assistant	3.00						3.00	3.00	0.00
Administrative Secretary	0.50						0.50	1.00	(0.50)
Account Clerk	8.10				0.15		8.25	8.25	0.00
Accounting Technician	6.00			1.00			7.00	8.00	(1.00)
Accounts Payable Clerk	3.00						3.00	3.00	0.00
Career College Specialist	3.75			2.00			5.75	5.75	0.00
Child Welfare/Attend Specialist	0.25					1.35	1.60	1.60	0.00
Community Liaison - Bilingual		2.00				1.13	3.13	3.13	0.00
Computer Aided Draft & Design Technician					0.50		0.50	0.50	0.00
Data Services Technician	1.00			1.00			2.00	2.00	0.00
Data Specialist	4.00						4.00	4.00	0.00
Data Support Specialist	2.00						2.00	2.00	0.00
District Web Designer	1.00						1.00	1.00	0.00
Duplication Technician	1.00						1.00	1.00	0.00
Duplication Technician Assistant	0.50						0.50	0.50	0.00
Information Technology Support Specialist	10.00						10.00	10.00	0.00
Language Assessment Technician		7.00					7.00	7.00	0.00
Lead Information Technology Support Specialist	5.00						5.00	5.00	0.00
Library/Media System Administrator	0.63						0.63	0.63	0.00
Library Media Technician	5.75		28.03				33.78	33.78	0.00
Mailroom Clerk	1.00						1.00	1.00	0.00
Office Assistant	51.25	1.00		2.50	2.00	1.12	57.87	58.21	(0.34)
Parent Outreach Coordinator						1.00	1.00	1.00	0.00
Payroll Technician	7.00						7.00	7.00	0.00
Personnel Assistant	7.00						7.00	8.00	(1.00)

**SUMMARY OF POSITIONS FUNDED BY THE GENERAL FUND  
(IN FULL TIME EQUIVALENT)**

Position	Unrestricted General Purpose	Supplemental Grant	Parcel Tax	Special Education	Routine Restricted Maintenance	Categorical Program	Proposed Budget 2017-18	Estimated Actual 2016-17	Variance Inc./(Dec)
Personnel Technician	7.00						7.00	7.00	0.00
Position Control Technician	1.00						1.00	1.00	0.00
Purchasing Assistant	2.00						2.00	2.00	0.00
School Attendance Clerk	23.25						23.25	23.25	0.00
School Registrar	11.00						11.00	11.00	0.00
School Secretary	39.00			1.00			40.00	40.00	0.00
School Site Tech Support Technician									0.00
Senior Language Assessment Technician		1.00					1.00	1.00	0.00
Service Desk Specialist	1.00						1.00	1.00	0.00
Staff Secretary	12.90	2.00		2.00	1.10	1.00	19.00	20.00	(1.00)
System Specialist	2.00						2.00	2.00	0.00
Video Production Technician	1.00						1.00	1.00	0.00
Behavior Intervention Specialist				4.00			4.00	4.00	0.00
Extended Day Program Site Coordinator						2.25	2.25	2.25	0.00
Job Coach				4.00			4.00	4.00	0.00
Lead Case Manager				0.60			0.60	0.60	0.00
Occupational Therapist				5.00			5.00	5.00	0.00
<b>TOTAL CLASSIFIED STAFF (FTE)</b>	<b>449.76</b>	<b>19.95</b>	<b>38.30</b>	<b>407.76</b>	<b>75.30</b>	<b>12.03</b>	<b>1,003.09</b>	<b>1,003.99</b>	<b>(0.90)</b>
<b>TOTAL CERTIFICATED AND CLASSIFIED STAFF</b>	<b>1,994.08</b>	<b>71.01</b>	<b>63.50</b>	<b>709.79</b>	<b>75.30</b>	<b>36.57</b>	<b>2,950.24</b>	<b>2,925.79</b>	<b>24.45</b>

**UNRESTRICTED GENERAL PURPOSE FUND  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$263,158,512	\$273,147,306	\$9,988,794
Federal Revenues	69,894	72,894	3,000
Other State Revenues	13,559,720	6,482,760	(7,076,960)
Local Revenues	3,873,480	3,499,015	(374,465)
<b>TOTAL REVENUES</b>	<b>\$280,661,606</b>	<b>\$283,201,975</b>	<b>\$2,540,369</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$147,424,721	\$149,407,199	\$1,982,478
Classified Salaries	29,231,342	30,726,170	1,494,828
Employee Benefits	31,052,979	37,587,011	6,534,032
Books and Supplies	6,168,564	5,508,126	(660,438)
Services and Operating Expenses	14,209,974	13,618,037	(591,937)
Capital Outlay	13,421,645	115,000	(13,306,645)
Other Outgo	4,387,964	4,387,964	0
Direct Support/Indirect Costs	(5,085,038)	(4,707,261)	377,777
<b>TOTAL EXPENDITURES</b>	<b>\$240,812,151</b>	<b>\$236,642,246</b>	<b>(\$4,169,905)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$39,849,455</b>	<b>\$46,559,729</b>	<b>\$6,710,274</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$777,889	\$1,420,000	\$642,111
Interfund Transfer Out	100,000	100,000	0
Other Sources	0	0	0
Contributions	(52,564,338)	(54,038,334)	(1,473,996)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(\$51,886,449)</b>	<b>(\$52,718,334)</b>	<b>(\$831,885)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$12,036,994)</b>	<b>(\$6,158,605)</b>	<b>\$5,878,389</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$35,897,535</b>	<b>\$23,860,541</b>	<b>(\$12,036,994)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$23,860,541</b>	<b>\$17,701,936</b>	<b>(\$6,158,605)</b>



**UNRESTRICTED GENERAL PURPOSE FUND  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Designated for:			
Revolving Cash	\$100,000	\$100,000	\$100,000
Stores/Prepaid Expenditures	228,118	295,329	67,211
Salary Increases	0	0	0
Swimming Pool at MSJHS	1,567,477	1,567,477	0
One-time Expenditures	9,587,674	0	(9,587,674)
Career Technical Education	3,576,072	5,247,000	1,670,928
Carryover of Unspent Funds	0	0	0
<b>Total Designations</b>	<b>\$15,059,341</b>	<b>\$7,209,806</b>	<b>(\$7,749,535)</b>
b) Reserve:			
State Mandated Reserve (2%)	\$7,316,303	\$6,994,304	(\$321,999)
Board Designated Reserve	1,484,897	3,497,152	2,012,255
Undesignated Reserve	0	674	674
<b>Total Reserve (\$)</b>	<b>\$8,801,200</b>	<b>\$10,492,130</b>	<b>\$1,690,930</b>
<b>Total Reserve (%)</b>	<b>2.41%</b>	<b>3.00%</b>	<b>0.59%</b>
<b>ENDING FUND BALANCE</b>	<b>\$23,860,541</b>	<b>\$17,701,936</b>	<b>(\$6,058,605)</b>

This summary represents revenues, expenditures and changes in fund balance of the unrestricted general purpose fund **(does not include supplemental grants, parcel tax, special education program, routine restricted maintenance, and categorical programs)**. This is a major subset of the overall general fund. Unlike categorical programs, the unrestricted general purpose fund is the base funding for education, which is primarily used to fund salaries and benefits of classroom teachers, site administrators, support staff, and classroom and office supplies. The District is required by law to set aside a minimum 2% of the total general fund expenditures from the ending fund balance as a reserve for economic uncertainties. The Governing Board approved an additional 1% reserve to cover any unplanned emergency expenditures.

**UNRESTRICTED GENERAL PURPOSE FUND**  
**SOURCES OF REVENUES**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) LCFF SOURCES</b>			
State Aid	\$98,347,977	\$110,497,927	\$12,149,950
Education Protection Account	45,375,474	43,190,858	(2,184,616)
Property Taxes	120,635,727	120,635,727	0
Charter School Share of Property Taxes	(1,200,666)	(1,177,206)	23,460
<b>TOTAL LCFF SOURCES</b>	<b>\$263,158,512</b>	<b>\$273,147,306</b>	<b>\$9,988,794</b>
<b>B) FEDERAL REVENUES</b>			
Medical Administrative Activities (MAA)	\$0	\$0	\$0
Other Federal Revenues	69,894	72,894	3,000
<b>TOTAL FEDERAL REVENUES</b>	<b>\$69,894</b>	<b>\$72,894</b>	<b>\$3,000</b>
<b>C) STATE REVENUES</b>			
Mandated Cost Block Grant and Reimbursement	\$1,215,990	\$1,226,737	\$10,747
One-Time Discretionary Fund	7,187,212	0	(7,187,212)
Lottery-Unrestricted	5,110,518	5,206,023	95,505
Other State Revenues	46,000	50,000	4,000
<b>TOTAL STATE REVENUES</b>	<b>\$13,559,720</b>	<b>\$6,482,760</b>	<b>(\$7,076,960)</b>
<b>D) LOCAL REVENUES</b>			
Leases and Rentals	\$2,082,889	\$1,925,135	(\$157,754)
Interest Income	258,061	200,000	(58,061)
Interagency Services	388,760	386,450	(2,310)
Other Local Revenues	1,143,770	987,430	(156,340)
<b>TOTAL LOCAL REVENUES</b>	<b>\$3,873,480</b>	<b>\$3,499,015</b>	<b>(\$374,465)</b>
<b>TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES</b>	<b>\$280,661,606</b>	<b>\$283,201,975</b>	<b>\$2,540,369</b>

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**UNRESTRICTED GENERAL PURPOSE FUND – 5 YEAR HISTORY**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$160,546,866	\$164,384,802	\$211,060,296	\$231,555,562	\$250,590,081
Federal Revenues	464,568	2,710	61,446	67,309	117,111
Other State Revenues	11,703,004	12,359,477	6,278,556	8,451,595	23,921,818
Local Revenues	2,823,501	2,278,708	3,150,520	3,469,700	4,021,996
<b>TOTAL REVENUES</b>	<b>\$175,537,939</b>	<b>\$179,025,695</b>	<b>\$220,550,817</b>	<b>\$243,544,166</b>	<b>\$278,651,006</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$104,337,722	\$113,024,720	\$121,552,067	\$134,093,350	\$142,510,020
Classified Salaries	21,141,318	20,067,023	24,409,138	27,187,149	29,786,351
Employee Benefits	22,014,880	22,685,352	23,102,794	25,980,127	30,585,715
Books and Supplies	2,432,057	1,943,884	6,366,082	3,903,331	5,034,746
Services and Operating Expenses	9,634,209	9,014,006	12,416,010	12,872,733	12,951,237
Capital Outlay	463,261	10,120	31,764	212,046	491,512
Other Outgo	308,779	309,290	4,674,427	5,001,973	4,390,913
Direct Support/Indirect Costs	(3,161,735)	(2,979,776)	(3,338,276)	(2,928,260)	(3,440,111)
<b>TOTAL EXPENDITURES</b>	<b>\$157,170,491</b>	<b>\$164,074,618</b>	<b>\$189,214,007</b>	<b>\$206,322,450</b>	<b>\$222,310,384</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$18,367,447	\$14,951,077	\$31,336,810	\$37,221,716	\$56,340,622
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$822,915	\$636,705	\$655,326	\$674,506	\$694,741
Interfund Transfer Out	0	0	43,400	33,313	20,510
Other Sources	0	0	0	0	0
Contributions	(22,877,420)	(20,850,852)	(32,272,341)	(37,911,258)	(45,121,341)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(\$22,054,505)</b>	<b>(\$20,214,148)</b>	<b>(\$31,660,415)</b>	<b>(\$37,270,065)</b>	<b>(\$44,447,110)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	(\$3,687,058)	(\$5,263,070)	(\$323,604)	(\$48,349)	\$11,893,512
<b>F) BEGINNING FUND BALANCE</b>					
	\$32,160,419	\$28,473,361	\$24,375,977	\$24,052,373	\$24,004,023
<b>G) ENDING FUND BALANCE</b>					
	\$28,473,361	\$23,210,291	\$24,052,373	\$24,004,023	\$35,897,535

**UNRESTRICTED GENERAL PURPOSE FUND – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>					
a) Designated for:					
Revolving Cash	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Stores/Prepaid					
Expenditures	281,549	473,654	556,322	409,581	1,930,541
Swimming Pool at MSJHS	0	0	0	0	1,567,477
One-time Expenditures	0	0	0	0	13,350,325
Career Technical					
Education	0	0	0	0	2,167,548
Mandated Costs	954,811	658,550	67,166	0	0
Medical					
Administrative					
Activities (MAA)	1,306,000	0	92,066	0	0
Carryover of Unspent					
Funds	0	897,598	698,028	866,821	988,168
<b>Total Designations</b>	<b>\$2,642,360</b>	<b>\$2,129,802</b>	<b>\$1,513,582</b>	<b>\$1,376,402</b>	<b>\$20,104,059</b>
b) Reserve:					
State Mandated					
Reserve (2%)	\$5,094,820	\$5,125,825	\$5,356,596	\$5,797,678	\$6,432,934
Board Designated					
Reserve	0	5,125,825	5,356,596	5,797,678	6,432,934
Undesignated Reserve	20,736,181	10,828,838	11,825,599	11,032,266	2,927,610
<b>Total Reserve (\$)</b>	<b>\$25,831,001</b>	<b>\$21,080,489</b>	<b>\$22,538,791</b>	<b>\$22,627,622</b>	<b>\$15,793,477</b>
<b>Total Reserve (%)</b>	<b>10.14%</b>	<b>8.23%</b>	<b>8.42%</b>	<b>7.81%</b>	<b>4.91%</b>
<b>ENDING FUND BALANCE</b>	<b>\$28,473,361</b>	<b>\$23,210,291</b>	<b>\$24,052,373</b>	<b>\$24,004,023</b>	<b>\$35,897,535</b>

**SUPPLEMENTAL GRANT  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$13,906,636	\$15,231,957	\$1,325,321
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	0	0	0
<b>TOTAL REVENUES</b>	<b>\$13,906,636</b>	<b>\$15,231,957</b>	<b>\$1,325,321</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$8,726,489	\$9,669,951	\$943,462
Classified Salaries	1,181,683	1,191,478	9,795
Employee Benefits	1,942,773	2,221,707	278,934
Books and Supplies	1,650,753	1,167,138	(483,615)
Services and Operating Expenses	1,263,830	981,683	(282,147)
Capital Outlay	43,929	0	(43,929)
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$14,809,457</b>	<b>\$15,231,957</b>	<b>\$422,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$902,821)</b>	<b>\$0</b>	<b>\$902,821</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$902,821)</b>	<b>\$0</b>	<b>\$902,821</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$902,821</b>	<b>\$0</b>	<b>(\$902,821)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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**PARCEL TAX FUND (MEASURE I)  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	4,322,358	4,322,358	0
<b>TOTAL REVENUES</b>	<b>\$4,322,358</b>	<b>\$4,322,358</b>	<b>\$0</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$2,200,515	\$2,112,053	(\$88,462)
Classified Salaries	1,834,873	1,913,208	78,335
Employee Benefits	878,767	933,109	54,342
Books and Supplies	0	0	0
Services and Operating Expenses	72,529	0	(72,529)
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$4,986,684</b>	<b>\$4,958,370</b>	<b>(\$28,314)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$664,326)</b>	<b>(\$636,012)</b>	<b>\$28,314</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions	664,326	636,012	(28,314)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$664,326</b>	<b>\$636,012</b>	<b>(\$28,314)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Measure K was a special parcel tax measure passed by the Fremont voters at the November 2, 2010 election. Measure K expired on June 30, 2016. The parcel tax renewal, Measure I, was approved by the voters of Fremont on June 7, 2016.



**PARCEL TAX FUND (MEASURE K) - 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	2,951,081	3,302,603	3,130,612	3,141,119	3,138,150
<b>TOTAL REVENUES</b>	<b>\$2,951,081</b>	<b>\$3,302,603</b>	<b>\$3,130,612</b>	<b>\$3,141,119</b>	<b>\$3,138,150</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$1,100,315	\$1,274,963	\$1,076,240	\$1,045,425	\$865,273
Classified Salaries	1,330,846	1,375,632	1,506,498	1,544,280	1,700,030
Employee Benefits	519,921	547,385	495,467	498,841	520,245
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	104,622	52,408	52,573	52,603
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,951,081</b>	<b>\$3,302,603</b>	<b>\$3,130,612</b>	<b>\$3,141,119</b>	<b>\$3,138,150</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$0	\$0	(\$0)	\$0	\$0
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	\$0	\$0	(\$0)	\$0	\$0
<b>F) BEGINNING FUND BALANCE</b>					
	\$0	\$0	\$0	(\$0)	(\$0)
<b>G) ENDING FUND BALANCE</b>					
	\$0	\$0	(\$0)	(\$0)	(\$0)

**SPECIAL EDUCATION PROGRAM  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$1,785,451	\$1,806,898	\$21,447
Federal Revenues	6,956,950	7,197,488	240,538
Other State Revenues	18,422,732	18,691,798	269,066
Local Revenues	373,690	210,000	(163,690)
<b>TOTAL REVENUES</b>	<b>\$27,538,823</b>	<b>\$27,906,184</b>	<b>\$367,361</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$27,825,082	\$29,074,404	\$1,249,322
Classified Salaries	17,724,062	19,903,714	2,179,652
Employee Benefits	9,690,863	11,087,147	1,396,284
Books and Supplies	853,304	1,263,750	410,446
Services and Operating Expenses	9,375,749	6,507,743	(2,868,006)
Capital Outlay	297,788	0	(297,788)
Other Outgo	0	0	0
Direct Support/Indirect Costs	3,501,070	3,339,751	(161,319)
<b>TOTAL EXPENDITURES</b>	<b>\$69,267,918</b>	<b>\$71,176,509</b>	<b>\$1,908,591</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$41,729,095)</b>	<b>(\$43,270,325)</b>	<b>(\$1,541,230)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions	41,331,713	43,270,325	1,938,612
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$41,331,713</b>	<b>\$43,270,325</b>	<b>\$1,938,612</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$397,382)</b>	<b>\$0</b>	<b>\$397,382</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$397,382</b>	<b>\$0</b>	<b>(\$397,382)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

The contribution from unrestricted general fund to the Special Education program is estimated at \$35.6 million. An additional contribution is estimated at \$7.7 million due to reclassification of Special Education revenues to Local Control Funding Formula (LCFF).

**SPECIAL EDUCATION PROGRAM  
SOURCES OF REVENUES**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) LCFF SOURCES</b>			
LCFF Transfer	\$0	\$0	\$0
Property Tax	1,785,451	1,806,898	21,447
<b>TOTAL LCFF SOURCES REVENUE</b>	<b>\$1,785,451</b>	<b>\$1,806,898</b>	<b>\$21,447</b>
<b>B) FEDERAL REVENUES</b>			
Basic Local Assistance			
Entitlement	\$5,258,080	\$5,298,311	\$40,231
Basic Local Assistance			
Entitlement-Private School	81,329	89,257	7,928
Preschool Grant	179,330	200,480	21,150
Preschool Local Entitlement	493,652	551,871	58,219
Mental Health Services	390,116	394,802	4,686
Preschool Staff Development	1,245	1,391	146
Early Intervention Grant	211,330	211,330	0
Workability II, Transitions			
Partnership Program	301,868	450,046	148,178
Other Restricted Federal	40,000	0	(40,000)
<b>TOTAL FEDERAL REVENUES</b>	<b>\$6,956,950</b>	<b>\$7,197,488</b>	<b>\$240,538</b>
<b>C) STATE REVENUES</b>			
State Apportionment	\$16,200,646	\$16,445,256	\$244,610
Local Assistance Grant	0	0	0
Early Education (Infant Program)	179,731	179,731	0
Mental Health Services	2,036,010	2,060,466	24,456
Special Education: Infant	6,345	6,345	0
<b>TOTAL STATE REVENUES</b>	<b>\$18,422,732</b>	<b>\$18,691,798</b>	<b>\$269,066</b>
<b>D) LOCAL REVENUES</b>			
Other Local Revenues	\$373,690	\$210,000	(\$163,690)
<b>TOTAL LOCAL REVENUES</b>	<b>\$373,690</b>	<b>\$210,000</b>	<b>(\$163,690)</b>
<b>TOTAL SPECIAL EDUCATION REVENUES</b>	<b>\$27,538,823</b>	<b>\$27,906,184</b>	<b>\$367,361</b>

**SPECIAL EDUCATION PROGRAM – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$7,044,209	\$7,459,015	\$1,099,310	\$1,255,659	\$1,499,914
Federal Revenues	6,285,341	6,680,438	6,256,432	6,557,525	6,620,426
Other State Revenues	18,181,060	18,820,743	18,269,519	18,666,863	18,758,331
Local Revenues	664,640	627,315	428,337	160,970	405,232
<b>TOTAL REVENUES</b>	<b>\$32,175,249</b>	<b>\$33,587,511</b>	<b>\$26,053,598</b>	<b>\$26,641,017</b>	<b>\$27,283,903</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$19,957,499	\$21,261,382	\$21,563,294	\$23,684,204	\$25,756,166
Classified Salaries	12,475,161	12,168,197	13,431,467	14,458,815	16,333,894
Employee Benefits	6,289,526	6,304,556	6,182,074	6,716,678	7,900,781
Books and Supplies	548,865	278,235	415,920	465,968	282,373
Services and Operating Expenses	8,220,921	8,577,823	10,093,253	10,077,898	10,595,015
Capital Outlay	157,133	0	24,106	0	0
Other Outgo	12,387	13,994	0	0	0
Direct Support/Indirect Costs	1,783,013	1,705,689	2,183,833	1,909,256	2,345,767
<b>TOTAL EXPENDITURES</b>	<b>\$49,444,506</b>	<b>\$50,309,876</b>	<b>\$53,893,947</b>	<b>\$57,312,819</b>	<b>\$63,213,996</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$17,269,257)</b>	<b>(\$16,722,365)</b>	<b>(\$27,840,349)</b>	<b>(\$30,671,802)</b>	<b>(\$35,930,093)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	18,227,986	18,012,550	25,614,021	30,549,714	35,869,841
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$18,227,986</b>	<b>\$18,012,550</b>	<b>\$25,614,021</b>	<b>\$30,549,714</b>	<b>\$35,869,841</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	<b>\$958,729</b>	<b>\$1,290,185</b>	<b>(\$2,226,328)</b>	<b>(\$122,088)</b>	<b>(\$60,252)</b>
<b>F) BEGINNING FUND BALANCE</b>					
	\$557,135	\$1,515,864	\$2,806,049	\$579,721	\$457,633
<b>G) ENDING FUND BALANCE</b>					
	<b>\$1,515,864</b>	<b>\$2,806,049</b>	<b>\$579,721</b>	<b>\$457,633</b>	<b>\$397,382</b>

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**ROUTINE RESTRICTED MAINTENANCE FUND  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	507	0	(507)
<b>TOTAL REVENUES</b>	<b>\$507</b>	<b>\$0</b>	<b>(\$507)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	5,847,956	5,992,342	144,386
Employee Benefits	1,552,670	1,646,475	93,805
Books and Supplies	1,363,753	999,422	(364,331)
Services and Operating Expenses	1,309,465	981,050	(328,415)
Capital Outlay	428,087	0	(428,087)
Other Outgo	0	0	0
Direct Support/Indirect Costs	597,834	512,708	(85,126)
<b>TOTAL EXPENDITURES</b>	<b>\$11,099,765</b>	<b>\$10,131,997</b>	<b>(\$967,768)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$11,099,258)</b>	<b>(\$10,131,997)</b>	<b>\$967,261</b>
<b>C) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions	10,493,299	10,131,997	(361,302)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$10,493,299</b>	<b>\$10,131,997</b>	<b>(\$361,302)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$605,959)</b>	<b>\$0</b>	<b>\$605,959</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$605,959</b>	<b>\$0</b>	<b>(\$605,959)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ROUTINE RESTRICTED MAINTENANCE FUND – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	554	153,860	34	0	5,958
<b>TOTAL REVENUES</b>	<b>\$554</b>	<b>\$153,860</b>	<b>\$34</b>	<b>\$0</b>	<b>\$5,958</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	3,014,061	2,943,631	3,212,027	3,785,201	4,518,122
Employee Benefits	914,350	900,824	858,344	987,983	1,133,784
Books and Supplies	644,774	656,998	803,138	932,473	1,282,026
Services and Operating Expenses	1,603,015	1,456,551	1,301,066	802,927	1,084,487
Capital Outlay	164,250	274,861	161,595	484,901	380,584
Other Outgo	4,310	4,310	0	0	0
Direct Support/Indirect Costs	266,812	242,491	314,903	264,306	358,377
<b>TOTAL EXPENDITURES</b>	<b>\$6,611,573</b>	<b>\$6,479,665</b>	<b>\$6,651,074</b>	<b>\$7,257,791</b>	<b>\$8,757,379</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$6,611,019)</b>	<b>(\$6,325,806)</b>	<b>(\$6,651,040)</b>	<b>(\$7,257,791)</b>	<b>(\$8,751,421)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	6,021,473	6,325,806	6,651,040	7,364,894	9,250,278
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$6,021,473</b>	<b>\$6,325,806</b>	<b>\$6,651,040</b>	<b>\$7,364,894</b>	<b>\$9,250,278</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$589,546)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107,103</b>	<b>\$498,857</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$589,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107,103</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107,103</b>	<b>\$605,959</b>

**CATEGORICAL PROGRAMS  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	5,839,311	4,207,566	(1,631,745)
Other State Revenues	4,500,610	3,381,910	(1,118,700)
Local Revenues	5,408,979	2,334,849	(3,074,130)
<b>TOTAL REVENUES</b>	<b>\$15,748,900</b>	<b>\$9,924,325</b>	<b>(\$5,824,575)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$3,657,208	\$2,913,097	(\$744,111)
Classified Salaries	770,641	654,731	(115,910)
Employee Benefits	837,844	738,532	(99,312)
Books and Supplies	8,450,557	4,410,534	(4,040,023)
Services and Operating Expenses	4,981,519	402,644	(4,578,875)
Capital Outlay	5,723,343	2,093,614	(3,629,729)
Other Outgo	0	0	0
Direct Support/Indirect Costs	362,012	260,953	(101,059)
<b>TOTAL EXPENDITURES</b>	<b>\$24,783,124</b>	<b>\$11,474,105</b>	<b>(\$13,309,019)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$9,034,224)</b>	<b>(\$1,549,780)</b>	<b>\$7,484,444</b>
<b>C) OTHER FINANCING SOURCES/USES</b>			
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions	75,000	0	(75,000)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$75,000</b>	<b>\$0</b>	<b>(\$75,000)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$8,959,224)</b>	<b>(\$1,549,780)</b>	<b>\$7,409,444</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$11,985,300</b>	<b>\$2,167,184</b>	<b>(\$9,818,116)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$3,026,076</b>	<b>\$617,404</b>	<b>(\$2,408,672)</b>



**CATEGORICAL PROGRAMS  
SOURCES OF REVENUES**

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	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) FEDERAL REVENUES</b>			
Title I: Basic Grants Low	\$3,750,384	\$2,459,376	(\$1,291,008)
Title I: Migrant Education	60,617	64,220	3,603
Title I: Migrant Education-	18,153	15,505	(2,648)
Title I: Even Start Migrant Educatio	23,615	8,424	(15,191)
Carl D. Perkins Career and Technical Education	159,411	159,411	0
Title II: Part A Teacher Quality	622,016	543,815	(78,201)
Title III: Immigrant Education Program	328,294	285,793	(42,501)
Title III: Limited English Proficien	695,061	596,917	(98,144)
Indian Education	38,105	38,105	0
Medi-Cal Billing Option	143,655	36,000	(107,655)
<b>TOTAL FEDERAL REVENUES</b>	<b>\$5,839,311</b>	<b>\$4,207,566</b>	<b>(\$1,631,745)</b>
<b>B) STATE REVENUES</b>			
After School Education and Safety (ASES)	\$324,000	\$324,000	\$0
CA Clean Energy Jobs Act	1,802,419	1,431,028	(371,391)
Lottery: Instructional Materials	1,597,037	1,626,882	29,845
CA Partnership Academies	402,212	0	(402,212)
College Readiness Block Grant	374,942	0	(374,942)
<b>TOTAL STATE REVENUES</b>	<b>\$4,500,610</b>	<b>\$3,381,910</b>	<b>(\$1,118,700)</b>

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**CATEGORICAL PROGRAMS  
SOURCES OF REVENUES**

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	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>C) LOCAL REVENUES</b>			
Gifts and Donations-Azevada	\$61,507	\$27,748	(\$33,759)
Gifts and Donations-Blacow	14,445	3,009	(11,436)
Gifts and Donations-Brier	79,661	35,591	(44,070)
Gifts and Donations-Cabrillo	35,754	16,863	(18,891)
Gifts and Donations-Chadbourne	90,201	42,502	(47,699)
Gifts and Donations-Durham	41,240	16,426	(24,814)
Gifts and Donations-Glenmoor	85,683	42,842	(42,841)
Gifts and Donations-Green	74,885	30,209	(44,676)
Gifts and Donations-Grimmer	40,155	14,045	(26,110)
Gifts and Donations-Hirsch	44,854	17,146	(27,708)
Gifts and Donations-Weibel	31	50	19
Gifts and Donations-Leitch	136,888	59,564	(77,324)
Gifts and Donations-Maloney	38,389	10,900	(27,489)
Gifts and Donations-Mattos	65,413	24,618	(40,795)
Gifts and Donations-Millard	65,690	33,008	(32,682)
Gifts and Donations-MSJ Elem	75,754	31,800	(43,954)
Gifts and Donations-Mission	33,658	15,185	(18,473)
Gifts and Donations-Niles	104,518	41,294	(63,224)
Gifts and Donations-Forest Park	129,232	56,404	(72,828)
Gifts and Donations-Oliveira	101,853	44,960	(56,893)
Gifts and Donations-Parkmont	122,985	42,631	(80,354)
Gifts and Donations-Patterson	42,842	18,267	(24,575)
Gifts and Donations-Vallejo Mill	58,360	26,211	(32,149)
Gifts and Donations-Warm Springs	207,450	91,420	(116,030)
Gifts and Donations-Gomes	156,918	76,670	(80,248)
Gifts and Donations-Warwick	85,414	38,938	(46,476)
Gifts and Donations-Brookvale	45,081	16,091	(28,990)
Gifts and Donations-Ardenwood	131,307	50,930	(80,377)

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**CATEGORICAL PROGRAMS  
SOURCES OF REVENUES**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
Gifts and Donations-Centerville	\$42,776	\$14,220	(\$28,556)
Gifts and Donations-Hopkins	195,477	74,657	(120,820)
Gifts and Donations-Horner	72,084	34,167	(37,917)
Gifts and Donations-Thornton	161,865	68,292	(93,573)
Gifts and Donations-Walters	26,214	13,078	(13,136)
Gifts and Donations-Irvington	86,899	42,037	(44,862)
Gifts and Donations-Kennedy	41,487	16,216	(25,271)
Gifts and Donations-MSJ HS	679,002	334,816	(344,186)
Gifts and Donations-Washington	91,416	33,495	(57,921)
Gifts and Donations-American	68,818	31,418	(37,400)
Gifts & Donations- Superintendent's Office	2,845	0	(2,845)
Intern/Preintern	7,650	0	(7,650)
FUSD Induction Program	13,175	0	(13,175)
City of Fremont Recycling Coordination Grant	75,000	75,000	0
Fremont Unified Student Store	15,000	0	(15,000)
Summer Academy	2,000	0	(2,000)
Native American Study Program	5,090	0	(5,090)
Gifts and Donations-ASES	5,182	0	(5,182)
Hurlbut-Johnson Charitable	125,000	125,000	0
Microsoft Voucher	355,514	0	(355,514)
Silicon Valley Math Initiative	2,705	0	(2,705)
Youth & Family Opportunity	369,000	197,000	(172,000)
MHSA-PEI Grant [1]	56,150	58,329	2,179
Educator-On-Loan	259,543	261,802	2,259
Advanced Placement Testing	376,507	0	(376,507)
Pre Scolastic Aptitude Test (PSAT	37,509	0	(37,509)
Fremont Education Foundation	64,000	30,000	(34,000)
Miscellaneous Donations	903	0	(903)
<b>TOTAL LOCAL REVENUES</b>	<b>\$5,408,979</b>	<b>\$2,334,849</b>	<b>(\$3,074,130)</b>
<b>TOTAL CATEGORICAL PROGRAM REVENUES</b>	<b>\$15,748,900</b>	<b>\$9,924,325</b>	<b>(\$5,824,575)</b>

[1] Mental Health Services Act - Prevention, Early Intervention and Innovation Grant

**CATEGORICAL PROGRAMS – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF Sources				\$0	(\$0)
Federal Revenues	11,087,671	5,329,167	4,169,450	\$4,584,696	\$4,679,074
Other State Revenues	6,479,259	6,950,211	10,075,883	\$3,299,262	\$6,074,801
Local Revenues	5,144,024	6,466,849	5,932,067	\$5,489,646	\$4,663,163
<b>TOTAL REVENUES</b>	<b>\$22,710,954</b>	<b>\$18,746,226</b>	<b>\$20,177,399</b>	<b>\$13,373,604</b>	<b>\$15,417,038</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$8,857,947	\$3,938,612	\$2,895,764	\$3,156,168	\$2,898,033
Classified Salaries	3,793,161	3,408,474	1,235,034	966,186	644,547
Employee Benefits	2,416,179	1,483,074	675,058	641,371	579,448
Books and Supplies	3,746,014	4,843,105	5,726,120	7,081,653	5,581,624
Services and Operating Expenses	4,270,796	3,781,966	2,866,190	3,476,965	2,829,165
Capital Outlay	276,099	398,262	1,088,976	89,959	(0)
Other Outgo	56,174	54,470	62,117	65,623	4,285
Direct Support/Indirect Costs	430,311	391,550	347,490	338,488	244,220
<b>TOTAL EXPENDITURES</b>	<b>\$23,846,681</b>	<b>\$18,299,514</b>	<b>\$14,896,749</b>	<b>\$15,816,414</b>	<b>\$12,781,322</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$1,135,727)</b>	<b>\$446,712</b>	<b>\$5,280,651</b>	<b>(\$2,442,809)</b>	<b>\$2,635,715</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	(0)	0
Interfund Transfer Out	0	0	0	(0)	86,067
Other Sources	0	0	0	0	0
Contributions	2,050,534	930,428	7,280	(3,350)	1,222
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$2,050,534</b>	<b>\$930,428</b>	<b>\$7,280</b>	<b>(\$3,350)</b>	<b>(\$84,845)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$914,807</b>	<b>\$1,377,141</b>	<b>\$5,287,930</b>	<b>(\$2,446,160)</b>	<b>\$2,550,870</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$3,397,891</b>	<b>\$4,312,698</b>	<b>\$5,689,838</b>	<b>\$10,977,768</b>	<b>\$8,531,608</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$4,312,698</b>	<b>\$5,689,839</b>	<b>\$10,977,768</b>	<b>\$8,531,608</b>	<b>\$11,082,479</b>

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**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
ASSUMPTIONS FOR REVENUE AND EXPENDITURE PROJECTION**

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The following assumptions were made in developing the General Fund Multi-Year Budget Projection. The purpose is to determine if the District will be able to meet its commitment for the years 2017-18 (Budget Year) and 2018-19 and 2019-20 (Projected Years).

**Revenues**

- a) Enrollment of 35,625 for the Budget Year represents an increase of 793 students from the prior year. Projected Years Enrollment is 36,569 and 37,902, respectively. This is net of 0.33% projected to actual enrollment variation
- b) Average Daily Attendance (ADA) is projected at 34,617 and 35,526, respectively for the Projected Years, which represents a 97.17% attendance rate.
- c) The Cost of Living Adjustment (COLA) is projected at 2.15% and 2.35%, respectively.
- d) The Local Control Funding Formula (LCFF) gap closure is projected at 71.53% and 73.51%, respectively.
- e) The unduplicated count of students who are eligible for Free or Reduced Price Meals, English Language Learners, or Foster Youth is projected at 28.51% of the District’s enrollment.
- f) In 2017-18, the Local Control Funding Formula target funding for year 2020/21 is calculated as follows:

Factors	K-3	4-6	7-8	9-12
Base Grant per ADA	\$7,193	\$7,301	\$7,518	\$8,712
Augmentation Grant	(K-3 CSR) \$748			(CTE) \$227
<b>Adjusted Base Grant per ADA[1]</b>	<b>\$7,941</b>	<b>\$7,301</b>	<b>\$7,518</b>	<b>\$8,939</b>

[1] 71.49% of FUSD students will be funded using the Base Grant

Factors	K-3	4-6	7-8	9-12
Supplemental Grant	\$1,588	\$1,460	\$1,504	\$1,788
<b>Total Base and Supplemental Grant [2]</b>	<b>\$9,529</b>	<b>\$8,761</b>	<b>\$9,022</b>	<b>\$10,727</b>

[2] 28.51% of FUSD students will be funded using Base and Supplemental Grant

- g) Medical Administrative Activities (MAA) revenue is suspended until a confirmation is received from the State that the funding will be released. Up until 2011-12 the district incorporated \$0.4 million revenue each year.

## **MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND ASSUMPTIONS FOR REVENUE AND EXPENDITURE PROJECTION**

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- h) A mandated cost block grant is included in the Projected Years at approximately \$1.2 million.
- i) The Governor proposed approximately \$170 per student funding for 2017-18, or approximately \$6 million. But funds may not be released until May 2019. School Services of California advised districts to not recognize this fund until the funds are secured.
- j) State revenues are estimated with COLA in the Projected Years at the rate of 2.15% and 2.35%, respectively.
- k) Lottery funds are estimated at \$189 per student, which is made up of \$144 in unrestricted lottery funds and \$45 in restricted lottery funds (to be used for the cost of textbooks). The State excluded the Average Daily Attendance (ADA) of Adult Education and Regional Occupational Program (ROP) in calculating the Lottery funding. This resulted in a reduction of funding by \$0.6 million. Lottery funding may change during the year based on the revenue generated from the sale of lottery tickets.
- l) Special Education funding under Assembly Bill (AB) 602 is projected with COLA of 2.15% and 2.35% in the Projected Years.
- m) Parcel Tax (Measure K) provided \$3.1 million in 2015-16. The term of the Measure K funding expired on June 30, 2016. The parcel tax renewal, Measure I, was approved by the voters of Fremont on June 7, 2016. The revenue has been estimated at \$4.3 million and included in 2016-17 revenue. The same amount is included in the Budget and Projected Years.

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
ASSUMPTIONS FOR REVENUE AND EXPENDITURE PROJECTION**

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**Expenditures**

- a) Classroom staffing in grades K-6 are estimated in the Projected Years using the following class sizes:

<b>Year/Grade</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2013-14	28	30	30	30	30	30	30
2014-15	24	28	30	30	30	30	30
2015-16	24	24	28	30	30	30	30
2016-17	24	24	24	28	30	30	30
2017-18	24	24	24	28	30	30	30

- b) Classroom staffing in grades 7-12 is estimated in the Projected Years using a 27:1 ratio
- c) Additional teachers are included in the Projected Years due to projected increase in enrollment.
- d) There are no projections for any salary adjustments in the Projected Years other than the estimated cost of step and column changes for all eligible employees.
- e) The cost of 1% of the general fund salaries and benefits is \$3,063,000 (Fremont Unified District Teachers Association (FUDTA) - \$2,145,000, California School Employee Association (CSEA) - \$407,000, Service Employees International Union (SEIU) - \$297,000, Fremont School Management Association (FSMA) - \$214,000 , and Senior Management - \$11,000)
- f) Employer’s contributions to State Teachers Retirement System (STRS) and Public Employees Retirement System (PERS) are projected as follows:

<b>Year</b>	<b>STRS</b>	<b>STRS Increase</b>	<b>PERS</b>	<b>PERS Increase</b>
2013/14	8.25%		11.442%	
2014/15	8.88%	0.63%	11.771%	0.329%
2015/16	10.73%	1.85%	11.847%	0.076%
2016/17	12.58%	1.85%	13.888%	2.048%
2017/18	14.43%	1.85%	15.531%	1.643%
2018/19	16.28%	1.85%	18.10%	2.569%
2019/20	18.13%	1.85%	20.80%	2.700%
2020/21	19.10%	0.97%	23.80%	3.000%
2021/22	20.10%	1.00%	26.4%	2.6000%
2022/23	20.25%	0.15%	27.4%	1.000%



**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
ASSUMPTIONS FOR REVENUE AND EXPENDITURE PROJECTION**

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The statutory employee benefits rate for the Budget Year and Projected Years are as follows:

<b>Year</b>	<b>Certificated</b>	<b>Classified</b>
2017-18	19.593%	26.894%
2018-19	21.443%	29.463%
2019-20	23.293%	32.163%

- g) Utility costs are projected to remain the same in the Projected Years. Any savings from the conservation effort will be adjusted as they are realized.
- h) A contribution to the Special Education program is estimated at \$35.6 million. An additional contribution is estimated at \$7.7 million due to reclassification of Special Education revenues to Local Control Funding Formula (LCFF) for a total of \$43.3 million.
- i) The District uses an approved indirect cost rate of 5.33%, if the categorical program guidelines allow for the charge.
- j) Any one-time expenditures in the Budget Year have been excluded in the Projected Years, such as carryover of unspent categorical funds from the prior year and one-time entitlement like Educator Effectiveness Block Grant.
- k) A transfer of fund for \$0.1 million to the child development fund is included in the Projected Years to maintain the Cal-Safe program. This is one of the categorical programs that has been reclassified to LCFF revenue.
- l) A transfer of funds to Mission Valley Regional Occupational Program (MVROP) amounting to \$4.4 million is included in the Projected Years. This is the same level of annual fund transfer since 2012-13. However, since the ADA of ROP and Adult Education has been excluded from the calculation of Lottery Funding, the District’s Lottery funds will be reduced accordingly and no amounts will be transferred to MVROP and Adult Education program.
- m) Funds from Supplemental Grant are set aside to provide supplemental services to eligible students as part of the requirements of LCFF. Eligible students include English Language Learner (ELL), foster youth, or students who qualify for Free or Reduced Price Meals (FRPM).

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
COMBINATION OF UNRESTRICTED AND RESTRICTED FUNDS**

	Estimated Actuals 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
COLA	0.00%	1.56%	2.15%	2.35%
LCFF Gap Funding	55.03%	43.97%	71.53%	73.51%
Unduplicated Count of Eligible Students	29.96%	28.51%	26.91%	26.18%
Enrollment	34,832	35,507	36,448	37,777
ADA	33,821	34,502	35,417	36,708
Attendance Rate	97.10%	97.17%	97.15%	97.13%
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$278,850,599	\$290,186,161	\$307,474,089	\$326,657,721
Federal Revenues	12,866,155	11,477,948	11,477,948	11,477,948
Other State Revenues	36,483,062	28,556,468	27,756,994	28,435,674
Other Local Revenues	13,979,014	10,366,222	10,366,222	10,366,222
Other Financing Sources	777,889	1,420,000	700,000	0
Contributions	0	0	0	0
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$342,956,719</b>	<b>\$342,006,799</b>	<b>\$357,775,253</b>	<b>\$376,937,565</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$189,834,015	\$193,176,704	\$193,176,704	\$199,648,929
Step & Column Adjustments	0	0	2,897,651	2,994,734
Other Adjustments	0	0	3,574,574	5,047,571
<b>Total Certificated Salaries</b>	<b>\$189,834,015</b>	<b>\$193,176,704</b>	<b>\$199,648,929</b>	<b>\$207,691,234</b>
Classified Salaries				
Base Salaries	\$56,590,557	\$60,381,643	\$60,381,643	\$61,172,546
Step & Column Adjustments	0	0	905,725	917,588
Other Adjustments	0	0	(114,822)	0
<b>Total Classified Salaries</b>	<b>\$56,590,557</b>	<b>\$60,381,643</b>	<b>\$61,172,546</b>	<b>\$62,090,134</b>
Employee Benefits	\$45,955,896	\$54,213,981	\$60,477,135	\$67,481,256
Books & Supplies	18,486,931	13,348,970	12,918,279	12,341,901
Services & Other Operating	31,213,066	22,491,157	22,491,157	22,491,157
Capital Outlay	19,870,863	2,208,614	1,682,477	115,000
Other Outgo	4,387,964	4,387,964	4,387,964	4,387,964
Direct Support/Indirect Costs	(624,122)	(593,849)	(593,849)	(593,849)
Other Financing Uses	100,000	100,000	100,000	100,000
<i>Additional Supplemental Grant Expenditures</i>	0	0	270,233	724,018
<i>Additional Routine Restricted Maintenance Contribution</i>	0	0	0	0
<i>Revenue Enhancements or Expenditure Reductions</i>	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$365,815,170</b>	<b>\$349,715,184</b>	<b>\$362,554,871</b>	<b>\$376,828,815</b>

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
COMBINATION OF UNRESTRICTED AND RESTRICTED FUNDS**

	Estimated Actuals 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(\$22,858,451)</b>	<b>(\$7,708,385)</b>	<b>(\$4,779,618)</b>	<b>\$108,750</b>
<b>BEGINNING FUND BALANCE</b>	\$48,886,176	\$26,027,725	\$18,319,341	\$13,539,723
<b>ENDING FUND BALANCE</b>	<b>\$26,027,725</b>	<b>\$18,319,341</b>	<b>\$13,539,723</b>	<b>\$13,648,473</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Designated for:				
Revolving Cash	\$100,000	\$100,000	\$100,000	\$100,000
Stores/Prepaid Expenditures	295,329	295,329	295,329	295,329
Salary Increases	0	0	0	0
Swimming Pool at MSJHS	1,567,477	1,567,477	0	0
One-time Expenditures	9,587,674	0	0	0
Career Technical Education	3,576,072	5,247,000	1,650,000	1,330,000
Carryover of Unspent Funds	2,099,973	617,405	617,405	617,405
Total Designations	\$17,226,525	\$7,827,211	\$2,662,734	\$2,342,734
b) Reserve:				
State Mandated Reserve (2%)	\$7,316,303	\$6,994,304	\$7,251,097	\$7,536,576
Board Designated Reserve	1,484,897	3,497,152	3,625,549	3,768,288
Undesignated Reserve	0	674	343	875
Total Reserve (\$)	\$8,801,200	\$10,492,130	\$10,876,989	\$11,305,739
Total Reserve (%)	2.41%	3.00%	3.00%	3.00%
<b>ENDING FUND BALANCE</b>	<b>\$26,027,725</b>	<b>\$18,319,341</b>	<b>\$13,539,723</b>	<b>\$13,648,473</b>

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
UNRESTRICTED FUNDS ONLY**

	Estimated Actuals 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$277,065,148	\$288,379,263	\$305,667,191	\$324,850,823
Federal Revenues	69,894	72,894	72,894	72,894
Other State Revenues	13,559,720	6,482,760	6,639,729	6,864,388
Other Local Revenues	8,195,838	7,821,373	7,821,373	7,821,373
Other Financing Sources	777,889	1,420,000	700,000	0
Contributions	(51,900,012)	(53,402,322)	(54,372,960)	(55,587,339)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$247,768,477</b>	<b>\$250,773,968</b>	<b>\$266,528,227</b>	<b>\$284,022,139</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$158,351,725	\$161,189,203	\$161,189,203	\$167,593,818
Step & Column Adjustments			2,417,838	2,513,907
Other Adjustments			3,986,777	5,047,571
<b>Total Certificated Salaries</b>	<b>\$158,351,725</b>	<b>\$161,189,203</b>	<b>\$167,593,818</b>	<b>\$175,155,296</b>
Classified Salaries				
Base Salaries	\$32,247,898	\$33,830,856	\$33,830,856	\$34,397,870
Step & Column Adjustments			507,463	515,968
Other Adjustments			59,551	0
<b>Total Classified Salaries</b>	<b>\$32,247,898</b>	<b>\$33,830,856</b>	<b>\$34,397,870</b>	<b>\$34,913,838</b>
Employee Benefits	\$33,874,519	\$40,741,827	\$46,029,788	\$51,756,004
Books & Supplies	7,819,317	6,675,264	6,766,716	6,766,716
Services & Other Operating	15,546,333	14,599,720	14,639,785	14,639,785
Capital Outlay	13,465,574	115,000	1,682,477	115,000
Other Outgo	4,387,964	4,387,964	4,387,964	4,387,964
Direct Support/Indirect Costs	(5,085,038)	(4,707,261)	(4,560,806)	(4,645,232)
Other Financing Uses	100,000	100,000	100,000	100,000
<i>Additional Supplemental Grant Expenditures</i>	0	0	270,233	724,018
<i>Additional Routine Restricted Maintenance Expenditures</i>	0	0	0	0
<i>Revenue Enhancements or Expenditure Reductions</i>	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$260,708,292</b>	<b>\$256,932,573</b>	<b>\$271,307,845</b>	<b>\$283,913,389</b>

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
UNRESTRICTED FUNDS ONLY**

	Estimated Actuals 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(\$12,939,815)</b>	<b>(\$6,158,605)</b>	<b>(\$4,779,618)</b>	\$108,750
<b>BEGINNING FUND BALANCE</b>	\$36,800,356	\$23,860,541	\$17,701,936	\$12,922,318
<b>ENDING FUND BALANCE</b>	\$23,860,541	\$17,701,936	\$12,922,318	\$13,031,068
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Designated for:				
Revolving Cash	\$100,000	\$100,000	\$100,000	\$100,000
Stores/Prepaid Expenditures	228,118	295,329	295,329	295,329
Salary Increases	0	0	0	0
Swimming Pool at MSJHS	1,567,477	1,567,477	0	0
One-time Expenditures	9,587,674	0	0	0
Career Technical Education	3,576,072	5,247,000	1,650,000	1,330,000
Carryover of Unspent Funds	0	0	0	0
Total Designations	\$15,059,341	\$7,209,806	\$2,045,329	\$1,725,329
b) Reserve:				
State Mandated Reserve (2%)	\$7,316,303	\$6,994,304	\$7,251,097	\$7,536,576
Board Designated Reserve	1,484,897	3,497,152	3,625,549	3,768,288
Undesignated Reserve	(0)	674	343	875
Total Reserve (\$)	\$8,801,200	\$10,492,130	\$10,876,989	\$11,305,739
Total Reserve (%)	2.41%	3.00%	3.00%	3.00%
<b>ENDING FUND BALANCE</b>	\$23,860,541	\$17,701,936	\$12,922,318	\$13,031,068

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
RESTRICTED FUNDS ONLY**

	Estimated Actuals 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$1,785,451	\$1,806,898	\$1,806,898	\$1,806,898
Federal Revenues	12,796,261	11,405,054	11,405,054	11,405,054
Other State Revenues	22,923,342	22,073,708	21,117,265	21,571,286
Other Local Revenues	5,783,176	2,544,849	2,544,849	2,544,849
Other Financing Sources	0	0	0	0
Contributions	51,900,012	53,402,322	54,372,960	55,587,339
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$95,188,242</b>	<b>\$91,232,831</b>	<b>\$91,247,026</b>	<b>\$92,915,426</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$31,482,290	\$31,987,501	\$31,987,501	\$32,055,111
Step & Column Adjustments			479,813	480,827
Other Adjustments			(412,203)	0
<b>Total Certificated Salaries</b>	<b>\$31,482,290</b>	<b>\$31,987,501</b>	<b>\$32,055,111</b>	<b>\$32,535,938</b>
Classified Salaries				
Base Salaries	\$24,342,659	\$26,550,787	\$26,550,787	\$26,774,676
Step & Column Adjustments			398,262	401,620
Other Adjustments			(174,373)	0
<b>Total Classified Salaries</b>	<b>\$24,342,659</b>	<b>\$26,550,787</b>	<b>\$26,774,676</b>	<b>\$27,176,296</b>
Employee Benefits	\$12,081,377	\$13,472,154	\$14,447,347	\$15,725,252
Books & Supplies	10,667,614	6,673,706	6,151,563	5,575,185
Services & Other Operating Expenses	15,666,733	7,891,437	7,851,372	7,851,372
Capital Outlay	6,405,289	2,093,614	0	0
Other Outgo	0	0	0	0
Direct Support/Indirect Costs	4,460,916	4,113,412	3,966,957	4,051,383
Other Financing Uses	(0)	(0)	(0)	(0)
<i>Additional Supplemental Grant Expenditures</i>	0	0	0	0
<i>Additional Routine Restricted Maintenance Expenditures</i>	0	0	0	0
<i>Revenue Enhancements or Expenditure Reductions</i>	0	0	0	0
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$105,106,878</b>	<b>\$92,782,611</b>	<b>\$91,247,026</b>	<b>\$92,915,426</b>

**MULTI-YEAR BUDGET PROJECTION FOR GENERAL FUND  
RESTRICTED FUNDS ONLY**

	Estimated Actuals 2016/17	Proposed Budget 2017/18	Projected Budget 2018/19	Projected Budget 2019/20
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(\$9,918,636)</b>	<b>(\$1,549,780)</b>	\$0	\$0
<b>BEGINNING FUND BALANCE</b>	\$12,085,820	\$2,167,184	\$617,405	\$617,405
<b>ENDING FUND BALANCE</b>	\$2,167,184	\$617,405	\$617,405	\$617,405
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Designated for:				
Revolving Cash	\$0	\$0	\$0	\$0
Stores/Prepaid Expenditures	67,211	0	0	0
One-Time Expenditures	0	0	0	0
Carryover of Unspent Funds	2,099,973	617,405	617,405	617,405
Total Designations	\$2,167,184	\$617,405	\$617,405	\$617,405
b) Reserve:				
State Mandated Reserve (2%)	\$0	\$0	\$0	\$0
Undesignated Reserve	0	0	0	0
Total Reserve (\$)	\$0	\$0	\$0	\$0
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
<b>ENDING FUND BALANCE</b>	\$2,167,184	\$617,405	\$617,405	\$617,405

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**SPECIAL EDUCATION PASS-THROUGH FUND (FUND 10)  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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This fund is used by the Administrative Unit (AU) of a multi-school district Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member school districts. Special Education revenues that are not passed through to other member school districts, but rather are retained for use by the SELPA AU in accordance with the local plan, are not accounted for in this fund. These revenues and the related expenditures are operational in nature and are properly accounted for in the AU's own general fund. Revenues typically reported in this fund include state special education apportionments, federal local assistance under the Individuals with Disabilities Education Act, federal preschool funding, state mental health funding, and the portion of a county office of education's local property taxes restricted to special education. Fremont Unified School District is the AU for the Mission Valley SELPA, which has two other school districts as members – Newark Unified School District and New Haven Unified School District.

**SPECIAL EDUCATION PASS-THROUGH FUND (FUND 10)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	3,364,656	3,232,296	(132,360)
Other State Revenues	8,738,297	8,755,825	17,528
Local Revenues	0	0	0
<b>TOTAL REVENUES</b>	<b>\$12,102,953</b>	<b>\$11,988,121</b>	<b>(\$114,832)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	12,102,953	11,988,121	(114,832)
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$12,102,953</b>	<b>\$11,988,121</b>	<b>(\$114,832)</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**SPECIAL EDUCATION PASS-THROUGH FUND (FUND 10) – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	4,200,218	3,548,085	3,290,906	3,350,469	3,244,729
Other State Revenues	9,597,554	9,688,286	9,660,116	9,423,335	9,140,834
Local Revenues	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$13,797,772</b>	<b>\$13,236,371</b>	<b>\$12,951,022</b>	<b>\$12,773,804</b>	<b>\$12,385,563</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Outgo	13,797,772	13,236,371	12,951,022	12,773,804	12,385,563
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$13,797,772</b>	<b>\$13,236,371</b>	<b>\$12,951,022</b>	<b>\$12,773,804</b>	<b>\$12,385,563</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$0	\$0	\$0	\$0	\$0
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	\$0	\$0	\$0	\$0	\$0
<b>F) BEGINNING FUND BALANCE</b>					
	\$0	\$0	\$0	\$0	\$0
<b>G) ENDING FUND BALANCE</b>					
	\$0	\$0	\$0	\$0	\$0

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**ADULT EDUCATION FUND (FUND 11)  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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This fund is used to account separately for federal, state, and local revenues for adult education programs.

The principal revenues in this fund are:

- Adult Education Block Grant
- Apprentice Transfer from the General Fund
- Workforce Investment Act (WIA)
- Other Federal Revenue (e.g., Adult Basic Education)
- State Revenue for Adult Education
- Interest
- Adult Education Fees

Money in this fund shall be expended for adult education purposes only. Moneys received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501.5[a]). Expenditures in this fund may be made only for direct instructional costs, direct support costs, and indirect costs as specified in *Education Code* Section 52616.4. Other educational programs and activities that are administered by adult education staff but do not specifically serve adults should be expended in the school district’s general fund. On March 8, 2017 the Board of Education approved transfer of \$700,000 to General Fund both in 2017-18 and 2018-19.

Expenditures in Adult Education Fund include:

<b>Position</b>	<b>FTE</b>
Principal	1.00
Vice Principal	1.00
Instructional Laboratory Tutor	0.75
Special Education Paraeducator	3.56
Instructional Paraeducator	4.42
Custodian	2.50
Office Assistant	3.81
School Office Specialist	2.00
Account Clerk	1.00
Data Services Technician	1.50
Secretary	1.00
Technology Support	1.55

**ADULT EDUCATION FUND (FUND 11)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	544,974	530,000	(14,974)
Other State Revenues	4,000	3,800	(200)
Local Revenues	3,817,143	3,712,029	(105,114)
<b>TOTAL REVENUES</b>	<b>\$4,366,117</b>	<b>\$4,245,829</b>	<b>(\$120,288)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$2,082,121	\$1,653,356	(\$428,765)
Classified Salaries	1,344,213	1,301,648	(42,565)
Employee Benefits	732,923	672,082	(60,841)
Books and Supplies	313,638	309,085	(4,553)
Services and Operating Expenses	306,788	265,831	(40,957)
Capital Outlay	29,083	0	(29,083)
Other Outgo	0	0	0
Direct Support/Indirect Costs	250,796	193,247	(57,549)
<b>TOTAL EXPENDITURES</b>	<b>\$5,059,562</b>	<b>\$4,395,249</b>	<b>(\$664,313)</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$693,445)</b>	<b>(\$149,420)</b>	<b>\$544,025</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	700,000	700,000
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>(\$700,000)</b>	<b>(\$700,000)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$693,445)</b>	<b>(\$849,420)</b>	<b>(\$155,975)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$3,441,439</b>	<b>\$2,747,994</b>	<b>(\$693,445)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$2,747,994</b>	<b>\$1,898,574</b>	<b>(\$849,420)</b>

**ADULT EDUCATION FUND (FUND 11) – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$0	\$0	\$2,927,126	\$2,927,126	\$0
Federal Revenues	422,951	458,340	524,460	533,247	623,797
Other State Revenues	2,890,496	3,043,973	4,282	7,548	2,933,133
Local Revenues	562,282	581,582	565,682	755,505	1,031,155
<b>TOTAL REVENUES</b>	<b>\$3,875,729</b>	<b>\$4,083,895</b>	<b>\$4,021,550</b>	<b>\$4,223,426</b>	<b>\$4,588,085</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$1,631,400	\$1,699,593	\$1,747,514	\$1,990,211	\$2,076,316
Classified Salaries	899,338	888,788	943,228	1,110,145	1,254,225
Employee Benefits	499,468	497,441	476,983	550,883	627,453
Books and Supplies	44,705	98,685	284,712	118,570	58,988
Services and Operating Expenses	226,822	207,154	320,738	259,561	300,061
Capital Outlay	0	0	306,317	42,281	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	119,111	113,647	165,684	140,333	165,177
<b>TOTAL EXPENDITURES</b>	<b>\$3,420,843</b>	<b>\$3,505,309</b>	<b>\$4,245,176</b>	<b>\$4,211,985</b>	<b>\$4,482,221</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$454,886	\$578,586	(\$223,626)	\$11,441	\$105,865
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	\$454,886	\$578,586	(\$223,626)	\$11,441	\$105,865
<b>F) BEGINNING FUND BALANCE</b>					
	\$2,514,286	\$2,969,172	\$3,547,758	\$3,324,133	\$3,335,574
<b>G) ENDING FUND BALANCE</b>					
	\$2,969,172	\$3,547,758	\$3,324,133	\$3,335,574	\$3,441,438

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**CHILD DEVELOPMENT FUND (FUND 12)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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This fund is used to account separately for federal, state, and local revenues to operate child development programs. The Child Development Fund generates its revenues from State Preschool apportionments and Child Development parent fees.

All moneys received by the school district for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code* Section 8200 et seq.) shall be deposited into this fund. The moneys may only be used for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code* Section 8328).

Expenditures in Child Development Fund include:

<b>Position</b>	<b>FTE</b>
Program Manager	1.00
Teachers	8.00
Instructional Paraeducator	3.75
Community Liaison/Bilingual	2.75
Staff Secretary	1.00
Account Clerk	1.00

**CHILD DEVELOPMENT FUND (FUND 12)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	906,732	906,732	0
Local Revenues	472,575	371,922	(100,653)
<b>TOTAL REVENUES</b>	<b>\$1,379,307</b>	<b>\$1,278,654</b>	<b>(\$100,653)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$445,594	\$466,352	\$20,758
Classified Salaries	417,690	406,240	(11,450)
Employee Benefits	173,045	182,836	9,791
Books and Supplies	461,292	109,173	(352,119)
Services and Operating Expenses	133,643	149,350	15,707
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	75,071	64,703	(10,368)
<b>TOTAL EXPENDITURES</b>	<b>\$1,706,335</b>	<b>\$1,378,654</b>	<b>(\$327,681)</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$327,028)</b>	<b>(\$100,000)</b>	<b>\$227,028</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$100,000	\$100,000	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$227,028)</b>	<b>\$0</b>	<b>\$227,028</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$287,566</b>	<b>\$60,538</b>	<b>(\$227,028)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$60,538</b>	<b>\$60,538</b>	<b>\$0</b>

**CHILD DEVELOPMENT FUND (FUND 12) – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	982,662	742,063	715,453	825,458	797,913
Local Revenues	283,599	287,796	303,891	289,392	544,640
<b>TOTAL REVENUES</b>	<b>\$1,266,261</b>	<b>\$1,029,859</b>	<b>\$1,019,344</b>	<b>\$1,114,850</b>	<b>\$1,342,553</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$491,030	\$407,432	\$414,789	\$461,603	\$489,555
Classified Salaries	347,902	302,156	327,393	357,443	443,113
Employee Benefits	156,490	126,117	124,165	138,818	168,633
Books and Supplies	73,134	49,436	71,887	74,915	87,035
Services and Operating Expenses	132,750	113,129	71,529	65,986	54,709
Capital Outlay	0	0	0	0	0
Other Outgo	1,548	1,612	0	0	0
Direct Support/Indirect Costs	47,135	37,879	49,051	43,203	53,758
<b>TOTAL EXPENDITURES</b>	<b>\$1,249,990</b>	<b>\$1,037,761</b>	<b>\$1,058,814</b>	<b>\$1,141,968</b>	<b>\$1,296,803</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$16,271</b>	<b>(\$7,902)</b>	<b>(\$39,470)</b>	<b>(\$27,118)</b>	<b>\$45,751</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$43,400	\$33,313	\$106,577
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,400</b>	<b>\$33,313</b>	<b>\$106,577</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$16,271</b>	<b>(\$7,902)</b>	<b>\$3,929</b>	<b>\$6,195</b>	<b>\$152,327</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$116,745</b>	<b>\$133,016</b>	<b>\$125,114</b>	<b>\$129,043</b>	<b>\$135,238</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$133,016</b>	<b>\$125,114</b>	<b>\$129,043</b>	<b>\$135,238</b>	<b>\$287,565</b>

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**CAFETERIA FUND (FUND 13)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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The Cafeteria Fund (*Education Code* sections 38090–38093) is used to separately account for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from Federal and State Child Nutrition Programs. The District operates the National School Lunch Program and the Breakfast Program. In addition to government funding, revenue is derived from sales of lunches and interest on deposits.

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the school district’s food service program (*Education Code* sections 38091 and 38100).

Expenditures in Cafeteria Fund include:

<b>Position</b>	<b>FTE</b>
Baker	4.38
Child Nutrition Assistant	42.72
Child Nutrition Manager	5.00
Cook	5.13
Delivery Driver	6.25
Director	1.00
Supervisor	1.00
Supervisor – Warehouse	0.30
Account Clerk	0.75
Accounting Technician	1.00
Child Nutrition Service Technician	1.00
Staff Secretary	1.00

**CAFETERIA FUND (FUND 13)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	2,297,861	2,366,797	68,936
Other State Revenues	161,191	166,026	4,835
Local Revenues	2,770,979	2,864,663	93,684
<b>TOTAL REVENUES</b>	<b>\$5,230,031</b>	<b>\$5,397,486</b>	<b>\$167,455</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	3,046,693	3,106,705	60,012
Employee Benefits	731,692	738,692	7,000
Books and Supplies	2,283,402	2,394,000	110,598
Services and Operating Expenses	173,488	158,666	(14,822)
Capital Outlay	536,591	0	(536,591)
Other Outgo	0	0	0
Direct Support/Indirect Costs	298,255	335,899	37,644
<b>TOTAL EXPENDITURES</b>	<b>\$7,070,121</b>	<b>\$6,733,962</b>	<b>(\$336,159)</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$1,840,090)</b>	<b>(\$1,336,476)</b>	<b>\$503,614</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$1,712,103	\$1,320,000	(\$392,103)
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$1,712,103</b>	<b>\$1,320,000</b>	<b>(\$392,103)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$127,987)</b>	<b>(\$16,476)</b>	<b>\$111,511</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$250,680</b>	<b>\$122,693</b>	<b>(\$127,987)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$122,693</b>	<b>\$106,217</b>	<b>(\$16,476)</b>

**CAFETERIA FUND (FUND 13) – 5 YEAR HISTORY**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	2,645,072	2,662,155	2,640,389	2,469,020	2,566,744
Other State Revenues	211,591	198,979	184,775	187,598	184,829
Local Revenues	3,186,027	2,920,682	2,971,234	3,016,809	2,986,114
<b>TOTAL REVENUES</b>	<b>\$6,042,690</b>	<b>\$5,781,816</b>	<b>\$5,796,397</b>	<b>\$5,673,427</b>	<b>\$5,737,686</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	2,542,271	2,499,249	2,687,328	2,830,048	3,046,241
Employee Benefits	642,475	613,049	604,486	611,715	640,433
Books and Supplies	2,265,114	2,214,626	1,987,685	2,061,671	2,166,738
Services and Operating Expenses	125,772	139,671	188,904	243,488	168,900
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	240,867	220,963	277,314	232,673	272,811
<b>TOTAL EXPENDITURES</b>	<b>\$5,816,500</b>	<b>\$5,687,557</b>	<b>\$5,745,718</b>	<b>\$5,979,594</b>	<b>\$6,295,123</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$226,189	\$94,258	\$50,679	(\$306,167)	(\$557,436)
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	\$226,189	\$94,258	\$50,679	(\$306,167)	(\$557,436)
<b>F) BEGINNING FUND BALANCE</b>					
	\$743,157	\$969,346	\$1,063,604	\$1,114,284	\$808,116
<b>G) ENDING FUND BALANCE</b>					
	\$969,346	\$1,063,604	\$1,114,284	\$808,116	\$250,680

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**DEFERRED MAINTENANCE FUND (FUND 14)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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The Deferred Maintenance Fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code* sections 17582–17587).

Expenditures in this fund are intended for major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing and floor systems, exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to *Education Code* sections 17280–17317, inspection, sampling and analysis of building materials, encapsulation or removal of materials containing asbestos, inspection, identification, sampling and analysis of building materials to determine the presence of materials containing lead, any other maintenance items approved by the State Allocation Board.

In addition, whenever the state funds provided, pursuant to *Education Code* sections 17584 and 17585 (apportionments from the State Allocation Board), are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the district (*Education Code* sections 17582 and 17583).

**DEFERRED MAINTENANCE FUND (FUND 14)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	83,216	0	(83,216)
<b>TOTAL REVENUES</b>	<b>\$83,216</b>	<b>\$0</b>	<b>(83,216)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	313,733	0	(313,733)
Capital Outlay	1,240,171	0	(1,240,171)
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,553,904</b>	<b>\$0</b>	<b>(1,553,904)</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(1,470,688)</b>	<b>\$0</b>	<b>\$1,470,688</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,470,688)</b>	<b>\$0</b>	<b>\$1,470,688</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$1,470,688</b>	<b>\$0</b>	<b>(1,470,688)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**DEFERRED MAINTENANCE FUND (FUND 14) - 5 YEAR HISTORY**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$0	\$0	\$1,001,958	\$1,001,958	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	1,022,234	1,019,229	0	0	0
Local Revenues	11,786	7,402	6,679	8,947	11,747
<b>TOTAL REVENUES</b>	<b>\$1,034,020</b>	<b>\$1,026,631</b>	<b>\$1,008,637</b>	<b>\$1,010,905</b>	<b>\$11,747</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	14,137	0
Services and Operating Expenses	330,123	352,965	64,469	798,132	1,003,404
Capital Outlay	200,693	636,328	443,595	113,853	1,201,129
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$530,816</b>	<b>\$989,292</b>	<b>\$508,064</b>	<b>\$926,123</b>	<b>\$2,204,533</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$503,204	\$37,339	\$500,573	\$84,782	<b>(\$2,192,786)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	\$503,204	\$37,339	\$500,573	\$84,782	<b>(\$2,192,786)</b>
<b>F) BEGINNING FUND BALANCE</b>					
	\$2,537,575	\$3,040,780	\$3,078,119	\$3,578,692	\$3,663,474
<b>G) ENDING FUND BALANCE</b>					
	\$3,040,780	\$3,078,119	\$3,578,692	\$3,663,474	1,470,688

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## **BUILDING FUND (FUND 21) REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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The Building Fund is used to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

Expenditures in the Building Fund, are primarily for capital outlay. Another example of an authorized expenditure in the Building Fund is repayment of State School Building Aid out of proceeds from the sale of bonds (*Education Code* Section 16058).

Fremont Unified School District issued a general obligation bond from the November 5, 2001 election for \$80.4 million and from the March 5, 2002 election for \$157.2 million to provide funds for health and safety capital projects for the local Fremont schools. The Building Fund has been fully expended on time and on budget as of June 30, 2013.

Fremont voters passed Measure E on June 3, 2014. The measure authorized Fremont Unified School District to issue and sell general obligation bonds for a maximum amount of \$650 million. The Series A bond was sold on November 18, 2014 for \$140 million. The Series B bond was sold on March 3, 2016 for \$130 million.

**BUILDING FUND (FUND 21)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	1,005,987	1,400,000	394,013
<b>TOTAL REVENUES</b>	<b>\$1,005,987</b>	<b>\$1,400,000</b>	<b>\$394,013</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	429,174	322,621	(106,553)
Employee Benefits	83,011	85,803	2,792
Books and Supplies	340,124	22,514	(317,610)
Services and Operating Expenses	11,566,333	13,394,459	1,828,126
Capital Outlay	72,065,341	113,303,251	41,237,910
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$84,483,983</b>	<b>\$127,128,648</b>	<b>\$42,644,665</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(\$83,477,996)</b>	<b>(\$125,728,648)</b>	<b>(\$42,250,652)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Other Sources	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$83,477,996)</b>	<b>(\$125,728,648)</b>	<b>(\$42,250,652)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$232,186,126</b>	<b>\$148,708,130</b>	<b>(\$83,477,996)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$148,708,130</b>	<b>\$22,979,482</b>	<b>(\$125,728,648)</b>

**BUILDING FUND (FUND 21) – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	3,846	745	0	207,830	658,988
<b>TOTAL REVENUES</b>	<b>\$3,846</b>	<b>\$745</b>	<b>\$0</b>	<b>\$207,830</b>	<b>\$658,988</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	334,152
Employee Benefits	0	0	0	0	71,784
Books and Supplies	0	0	0	0	31,976
Services and Operating Expenses	7,825	0	0	901,681	5,566,722
Capital Outlay	934,144	336,207	0	5,303,066	26,471,312
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$941,968</b>	<b>\$336,207</b>	<b>\$0</b>	<b>\$6,204,747</b>	<b>\$32,475,945</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	<b>(\$938,122)</b>	<b>(\$335,462)</b>	<b>\$0</b>	<b>(\$5,996,917)</b>	<b>(\$31,816,957)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	140,000,000	130,000,000
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,000,000</b>	<b>\$130,000,000</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	<b>(\$938,122)</b>	<b>(\$335,462)</b>	<b>\$0</b>	<b>\$134,003,083</b>	<b>\$98,183,043</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$1,273,584</b>	<b>\$335,462</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$134,003,083</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$335,462</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$134,003,083</b>	<b>\$232,186,126</b>

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## **CAPITAL FACILITIES FUND (FUND 25)**

### **REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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The Capital Facilities Fund is primarily used to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* sections 17620–17626). The authority for these levies may be county/city ordinances (*Government Code* sections 65970–65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* Section 66006). Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970–65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

The fees collected are \$8.19 per square foot from May 21, 2016 to December 14, 2016 for new residential housing. On December 14, 2016, the Board approved Level 3 Developer Fee, which authorized the District to levy \$16.38 per square foot effective December 15, 2016 for new residential housing. On May 10, 2017 the Board approved a new Level 3 Developer Fee for new residential housing at \$26.11 per square foot, effective May 11, 2017.

The rate for commercial development is \$0.56 per square foot. Developer fees shall be used to provide facilities for students generated by the development.

**CAPITAL FACILITIES FUND (FUND 25)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	19,219,591	3,500,000	(15,719,591)
<b>TOTAL REVENUES</b>	<b>\$19,219,591</b>	<b>\$3,500,000</b>	<b>(\$15,719,591)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	198	0	(198)
Employee Benefits	37	0	(37)
Books and Supplies	533,322	84,000	(449,322)
Services and Operating Expenses	1,914,609	1,547,787	(366,822)
Capital Outlay	4,701,584	1,438,433	(3,263,151)
Other Outgo	2,200,000	4,154,291	1,954,291
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$9,349,750</b>	<b>\$7,224,511</b>	<b>(\$2,125,239)</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$9,869,841</b>	<b>(\$3,724,511)</b>	<b>(\$13,594,352)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$9,869,841</b>	<b>(\$3,724,511)</b>	<b>(\$13,594,352)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$14,865,021</b>	<b>\$24,734,862</b>	<b>\$9,869,841</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$24,734,862</b>	<b>\$21,010,351</b>	<b>(\$3,724,511)</b>

**CAPITAL FACILITIES FUND (FUND 25) – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	2,775,989	1,714,704	2,397,716	3,661,382	15,046,623
<b>TOTAL REVENUES</b>	<b>\$2,775,989</b>	<b>\$1,714,704</b>	<b>\$2,397,716</b>	<b>\$3,661,382</b>	<b>\$15,046,623</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	22,422	16,714	17,627	0	0
Employee Benefits	5,968	4,379	4,213	0	0
Books and Supplies	0	16,057	119,764	232,889	232,524
Services and Operating Expenses	149,458	381,390	635,495	774,425	1,264,589
Capital Outlay	66	6,054,454	2,706,318	1,980,775	1,303,011
Other Outgo	0	0	0	0	1,518,603
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$177,915</b>	<b>\$6,472,995</b>	<b>\$3,483,417</b>	<b>\$2,988,089</b>	<b>\$4,318,727</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$2,598,074	(\$4,758,291)	(\$1,085,700)	\$673,294	\$10,727,896
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$425,234	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$425,234</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	\$3,023,308	(\$4,758,291)	(\$1,085,700)	\$673,294	\$10,727,896
<b>F) BEGINNING FUND BALANCE</b>					
	\$6,284,515	\$9,307,823	\$4,549,532	\$3,463,832	\$4,137,125
<b>G) ENDING FUND BALANCE</b>					
	\$9,307,823	\$4,549,532	\$3,463,832	\$4,137,125	\$14,865,021

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**STATE SCHOOL BUILDING LEASE-PURCHASE FUND (FUND 30)  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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This fund is primarily used to separately account for state apportionments for the reconstruction, remodeling, or replacement of existing school buildings or the acquisition of new school sites and buildings, as provided in the Leroy F. Greene State School Building Lease– Purchase Law of 1976 (*Education Code* Section 17000 et seq.). The school district may be required to transfer to this fund any available moneys from other funds as the school district’s contribution to a particular project.

Typical expenditures in this fund are costs associated with buildings and improvement of buildings, and books and media for new school libraries or major expansion of school libraries.

**STATE SCHOOL BUILDING LEASE-PURCHASE FUND (FUND 30)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	70	0	(70)
<b>TOTAL REVENUES</b>	<b>\$70</b>	<b>\$0</b>	<b>(70)</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	21	0	(21)
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$21</b>	<b>\$0</b>	<b>(21)</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$49</b>	<b>\$0</b>	<b>(49)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$49</b>	<b>\$0</b>	<b>(49)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$15,935</b>	<b>\$15,984</b>	<b>\$49</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$15,984</b>	<b>\$15,984</b>	<b>\$0</b>

**STATE SCHOOL BUILDING LEASE-PURCHASE FUND (FUND 30)**  
**5 YEAR HISTORY**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	66	41	38	47	68
<b>TOTAL REVENUES</b>	<b>\$66</b>	<b>\$41</b>	<b>\$38</b>	<b>\$47</b>	<b>\$68</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$66	\$41	\$38	\$47	\$68
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	\$66	\$41	\$38	\$47	\$68
<b>F) BEGINNING FUND BALANCE</b>					
	\$15,676	\$15,742	\$15,783	\$15,820	\$15,867
<b>G) ENDING FUND BALANCE</b>					
	\$15,742	\$15,783	\$15,820	\$15,867	\$15,935

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## **SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40) REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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The Special Reserve Fund for Capital Outlay Projects exist primarily to provide for the accumulation of money for capital outlay purposes (*Education Code* Section 42840). Other authorized resources that may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* Section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* Section 15235).

Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the District's property, and future maintenance and renovation of school sites (*Education Code* Section 17462).

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40)  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	1,269,450	1,269,450	0
<b>TOTAL REVENUES</b>	<b>\$1,269,450</b>	<b>\$1,269,450</b>	<b>\$0</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	78,398	57,398	(21,000)
Capital Outlay	58,351	57,273	(1,078)
Other Outgo	981,438	0	(981,438)
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,118,187</b>	<b>\$114,671</b>	<b>(\$1,003,516)</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$151,263</b>	<b>\$1,154,779</b>	<b>\$1,003,516</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	2,489,992	2,040,000	(449,992)
Contributions	0	0	\$0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(\$2,489,992)</b>	<b>(\$2,040,000)</b>	<b>\$449,992</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$2,338,729)</b>	<b>(\$885,221)</b>	<b>\$1,453,508</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$27,161,807</b>	<b>\$24,823,078</b>	<b>(\$2,338,729)</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$24,823,078</b>	<b>\$23,937,857</b>	<b>(\$885,221)</b>

**SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (FUND 40)  
5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	1,182,877	1,169,014	1,173,670	1,211,414	1,276,034
<b>TOTAL REVENUES</b>	<b>\$1,182,877</b>	<b>\$1,169,014</b>	<b>\$1,173,670</b>	<b>\$1,211,414</b>	<b>\$1,276,034</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	14,427	183,418	16,902	0	8,784
Capital Outlay	1,990,809	139,681	6,991	9,306	53,551,888
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,005,236</b>	<b>\$323,099</b>	<b>\$23,892</b>	<b>\$9,306</b>	<b>\$53,560,672</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	<b>(\$822,359)</b>	<b>\$845,915</b>	<b>\$1,149,778</b>	<b>\$1,202,108</b>	<b>(\$52,284,637)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	618,626	636,705	655,326	674,506	694,741
Other Sources	0	0	0	54,718,623	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(\$618,626)</b>	<b>(\$636,705)</b>	<b>(\$655,326)</b>	<b>\$54,044,117</b>	<b>(\$694,741)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	<b>(\$1,440,985)</b>	<b>\$209,210</b>	<b>\$494,452</b>	<b>\$55,246,225</b>	<b>(\$52,979,378)</b>
<b>F) BEGINNING FUND BALANCE</b>					
	<b>\$25,632,283</b>	<b>\$24,191,298</b>	<b>\$24,400,508</b>	<b>\$24,894,960</b>	<b>\$80,141,185</b>
<b>G) ENDING FUND BALANCE</b>					
	<b>\$24,191,298</b>	<b>\$24,400,508</b>	<b>\$24,894,960</b>	<b>\$80,141,185</b>	<b>\$27,161,807</b>

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## **BOND INTEREST AND REDEMPTION FUND (FUND 51) REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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This fund is used for the repayment of bonds issued for school districts (Education Code sections 15125–15262). Typically, the board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund (Fund 21) of the school district. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund (Fund 51) of the school district.

The county auditor maintains control over the school district’s Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

The principal revenues in this fund are:

- State Subventions for Homeowners' Exemptions
- Other Subventions/In-lieu Taxes
- Secured Roll Taxes
- Unsecured Roll Taxes
- Prior Years' Taxes
- Interest

Expenditures in this fund are limited to bond interest, redemption, and related costs. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor (Education Code Section 15234).

**BOND INTEREST AND REDEMPTION FUND (FUND 51)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	203,300	203,300	0
Local Revenues	47,289,972	268,916,050	221,626,078
<b>TOTAL REVENUES</b>	<b>\$47,493,272</b>	<b>\$269,119,350</b>	<b>\$221,626,078</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	0	0	0
Services and Operating Expenses	0	0	0
Capital Outlay	0	0	0
Other Outgo	37,609,913	269,119,350	231,509,437
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$37,609,913</b>	<b>\$269,119,350</b>	<b>\$231,509,437</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$9,883,359</b>	<b>\$0</b>	<b>(\$9,883,359)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$9,883,359</b>	<b>\$0</b>	<b>(\$9,883,359)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$34,689,664</b>	<b>\$44,573,023</b>	<b>\$9,883,359</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$44,573,023</b>	<b>\$44,573,023</b>	<b>\$0</b>

**BOND INTEREST AND REDEMPTION FUND (FUND 51)**  
**5 YEAR HISTORY**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	120,395	111,917	82,480	235,593	203,284
Local Revenues	14,938,524	14,697,116	11,679,963	33,119,641	32,889,114
<b>TOTAL REVENUES</b>	<b>\$15,058,920</b>	<b>\$14,809,032</b>	<b>\$11,762,443</b>	<b>\$33,355,234</b>	<b>\$33,092,398</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	0	0	0	0
Services and Operating Expenses	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Other Outgo	17,730,683	23,107,458	15,757,888	12,628,918	35,702,089
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$17,730,683</b>	<b>\$23,107,458</b>	<b>\$15,757,888</b>	<b>\$12,628,918</b>	<b>\$35,702,089</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	<b>(\$2,671,764)</b>	<b>(\$8,298,425)</b>	<b>(\$3,995,445)</b>	<b>\$20,726,317</b>	<b>(\$2,609,691)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources/Uses	2,797,019	10,193,141	0	2,679,843	5,024,147
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$2,797,019</b>	<b>\$10,193,141</b>	<b>\$0</b>	<b>\$2,679,843</b>	<b>\$5,024,147</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	<b>\$125,256</b>	<b>\$1,894,716</b>	<b>(\$3,995,445)</b>	<b>\$23,406,159</b>	<b>\$2,414,457</b>
<b>F) BEGINNING FUND BALANCE</b>					
	<b>\$10,798,350</b>	<b>\$10,923,606</b>	<b>\$12,818,321</b>	<b>\$8,822,876</b>	<b>\$32,229,036</b>
<b>G) ENDING FUND BALANCE</b>					
	<b>\$10,923,606</b>	<b>\$12,818,321</b>	<b>\$8,822,876</b>	<b>\$32,229,036</b>	<b>\$34,643,493</b>

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**SELF-INSURANCE FUND (FUND 67)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

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Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a school district. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* Section 17566). The principal revenues in this fund are interest in-district premiums or contributions, and interagency revenues.

Expenditure transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Amounts contributed to Self-Insurance Funds are lawfully restricted for insurance purposes only (*Education Code* Section 17566 and *Government Code* Section 53205).

**SELF-INSURANCE FUND (FUND 67)**  
**REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Estimated Actual 2016-17	Proposed Budget 2017-18	Increase/ (Decrease)
<b>A) REVENUES</b>			
LCFF Sources	\$0	\$0	\$0
Federal Revenues	0	0	0
Other State Revenues	0	0	0
Local Revenues	285,370	328,000	42,630
<b>TOTAL REVENUES</b>	<b>\$285,370</b>	<b>\$328,000</b>	<b>\$42,630</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	0	0	0
Employee Benefits	0	0	0
Books and Supplies	96,370	78,000	(18,370)
Services and Operating Expenses	189,000	250,000	61,000
Capital Outlay	0	0	0
Other Outgo	0	0	0
Direct Support/Indirect Costs	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$285,370</b>	<b>\$328,000</b>	<b>\$42,630</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	\$0	\$0	\$0
Interfund Transfer Out	0	0	0
Contributions	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>\$4,424</b>	<b>\$4,424</b>	<b>\$0</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$4,424</b>	<b>\$4,424</b>	<b>\$0</b>

**SELF-INSURANCE FUND (FUND 67) – 5 YEAR HISTORY  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	Audited Actual 2011/12	Audited Actual 2012/13	Audited Actual 2013/14	Audited Actual 2014/15	Audited Actual 2015/16
<b>A) REVENUES</b>					
Revenue Limit/LCFF					
Sources	\$0	\$0	\$0	\$0	\$0
Federal Revenues	0	0	0	0	0
Other State Revenues	0	0	0	0	0
Local Revenues	166,668	50,519	245,968	235,467	35,770
<b>TOTAL REVENUES</b>	<b>\$166,668</b>	<b>\$50,519</b>	<b>\$245,968</b>	<b>\$235,467</b>	<b>\$35,770</b>
<b>B) EXPENDITURES</b>					
Certificated Salaries	\$0	\$0	\$0	\$0	\$0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Books and Supplies	0	939	3,837	4,206	23,487
Services and Operating Expenses	166,633	51,443	246,484	229,590	12,824
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Direct Support/Indirect Costs	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$166,633</b>	<b>\$52,382</b>	<b>\$250,322</b>	<b>\$233,796</b>	<b>\$36,311</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
<b>C) EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>					
	\$35	(\$1,863)	(\$4,353)	\$1,671	(\$541)
<b>D) OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$0	\$0	\$0	\$0	\$0
Interfund Transfer Out	0	0	0	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	\$35	(\$1,863)	(\$4,353)	\$1,671	(\$541)
<b>F) BEGINNING FUND BALANCE</b>					
	\$9,475	\$9,511	\$7,648	\$3,295	\$4,965
<b>G) ENDING FUND BALANCE</b>					
	\$9,511	\$7,648	\$3,295	\$4,965	\$4,424

**SUMMARY OF ALL FUNDS  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	General Fund (Fund 01)	Special Education Pass-Through Fund (Fund 10)	Adult Education Fund (Fund 11)	Child Development Fund (Fund 12)	Cafeteria Fund (Fund 13)
<b>REVENUES</b>					
LCFF Sources	\$290,186,161	\$0	\$0	\$0	\$0
Federal Revenues	11,477,948	3,232,296	530,000	0	2,366,797
Other State Revenues	28,556,468	8,755,825	3,800	906,732	166,026
Local Revenues	10,366,222	0	3,712,029	371,922	2,864,663
<b>TOTAL REVENUES</b>	<b>\$340,586,799</b>	<b>\$11,988,121</b>	<b>\$4,245,829</b>	<b>\$1,278,654</b>	<b>\$5,397,486</b>
<b>EXPENDITURES</b>					
Certificated Salaries	\$193,176,704	\$0	\$1,653,356	\$466,352	\$0
Classified Salaries	60,381,643	0	1,301,648	406,240	3,106,705
Employee Benefits	54,213,981	0	672,082	182,836	738,692
Books and Supplies	13,348,970	0	309,085	109,173	2,394,000
Services and Operating Expenses	22,491,157	0	265,831	149,350	158,666
Capital Outlay	2,208,614	0	0	0	0
Other Outgo	4,387,964	11,988,121	0	0	0
Direct Support/Indirect Costs	(593,849)	0	193,247	64,703	335,899
<b>TOTAL EXPENDITURES</b>	<b>\$349,615,184</b>	<b>\$11,988,121</b>	<b>\$4,395,249</b>	<b>\$1,378,654</b>	<b>\$6,733,962</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE FINANCING SOURCES AND USES</b>					
	<b>(\$9,028,385)</b>	<b>\$0</b>	<b>(\$149,420)</b>	<b>(\$100,000)</b>	<b>(\$1,336,476)</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Interfund Transfer In	\$1,420,000	\$0	\$0	\$100,000	\$1,320,000
Interfund Transfer Out	100,000	0	700,000	0	0
Other Sources	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>\$1,320,000</b>	<b>\$0</b>	<b>(\$700,000)</b>	<b>\$100,000</b>	<b>\$1,320,000</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>					
	<b>(\$7,708,385)</b>	<b>\$0</b>	<b>(\$849,420)</b>	<b>\$0</b>	<b>(\$16,476)</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$26,027,725</b>	<b>\$0</b>	<b>\$2,747,994</b>	<b>\$60,538</b>	<b>\$122,693</b>
<b>ENDING FUND BALANCE</b>	<b>\$18,319,340</b>	<b>\$0</b>	<b>\$1,898,574</b>	<b>\$60,538</b>	<b>\$106,217</b>

**SUMMARY OF ALL FUNDS  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

Building Fund (Fund 21)	Capital Facilities Fund (Fund 25)	State School Building Fund (Fund 30)	Special Reserve Fund For Capital Outlay (Fund 40)	Bond Interest and Redemption Fund (Fund 51)	Self- Insurance Fund (Fund 67)	Total District Budget
\$0	\$0	\$0	\$0	\$0	\$0	\$290,186,161
0	0	0	0	0	0	17,607,041
0	0	0	0	203,300	0	38,592,151
1,400,000	3,500,000	0	1,269,450	268,916,050	328,000	292,728,336
<u>\$1,400,000</u>	<u>\$3,500,000</u>	<u>\$0</u>	<u>\$1,269,450</u>	<u>\$269,119,350</u>	<u>\$328,000</u>	<u>\$639,113,689</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$195,296,412
322,621	0	0	0	0	0	65,518,857
85,803	0	0	0	0	0	55,893,394
22,514	84,000	0	0	0	78,000	16,345,742
13,394,459	1,547,787	0	57,398	0	250,000	38,314,648
113,303,251	1,438,433	0	57,273	0	0	117,007,571
0	4,154,291	0	0	269,119,350	0	289,649,726
0	0	0	0	0	0	0
<u>\$127,128,648</u>	<u>\$7,224,511</u>	<u>\$0</u>	<u>\$114,671</u>	<u>\$269,119,350</u>	<u>\$328,000</u>	<u>\$778,026,350</u>
<u>(\$125,728,648)</u>	<u>(\$3,724,511)</u>	<u>\$0</u>	<u>\$1,154,779</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$138,912,661)</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$2,840,000
0	0	0	2,040,000	0	0	2,840,000
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$2,040,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>(\$125,728,648)</u>	<u>(\$3,724,511)</u>	<u>\$0</u>	<u>(\$885,221)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$138,912,661)</u>
\$148,708,130	\$24,734,862	\$15,984	\$24,823,078	\$44,573,023	\$4,424	\$271,818,451
<u>\$22,979,482</u>	<u>\$21,010,351</u>	<u>\$15,984</u>	<u>\$23,937,857</u>	<u>\$44,573,023</u>	<u>\$4,424</u>	<u>\$132,905,790</u>

**SUMMARY OF ALL FUNDS  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

	General Fund (Fund 01)	Special Education Pass-Through Fund (Fund 10)	Adult Education Fund (Fund 11)	Child Development Fund (Fund 12)	Cafeteria Fund (Fund 13)
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
a) Designated for:					
Revolving Cash	\$100,000	\$0	\$0	\$0	\$0
Stores/Prepaid					
Expenditures	295,329	0	0	0	0
Carryover of Unspent Funds	617,404	0	0	0	0
Other Designations	6,814,477	0	1,898,574	60,538	106,217
<b>Total Designations</b>	<b>\$7,827,210</b>	<b>\$0</b>	<b>\$1,898,574</b>	<b>\$60,538</b>	<b>\$106,217</b>
b) Reserve:					
State Mandated Reserve (2%)	\$6,994,304	\$0	\$0	\$0	\$0
Board Designated Reserve	3,497,152	0	0	0	0
Undesignated Reserve	674	0	0	0	0
<b>Total Reserve (\$)</b>	<b>\$10,492,130</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Reserve (%)</b>	<b>3.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>ENDING FUND BALANCE</b>	<b>\$18,319,340</b>	<b>\$0</b>	<b>\$1,898,574</b>	<b>\$60,538</b>	<b>\$106,217</b>

**SUMMARY OF ALL FUNDS  
REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE**

Building Fund (Fund 21)	Capital Facilities Fund (Fund 25)	State School Building Fund (Fund 30)	Special Reserve Fund For Capital Outlay (Fund 40)	Bond Interest and Redemption Fund (Fund 51)	Self- Insurance Fund (Fund 67)	Total District Budget
\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
0	0	0	0	0	0	295,329
0	0	0	0	0	0	617,404
22,979,482	21,010,351	15,984	23,937,857	44,573,023	4,424	121,400,927
\$22,979,482	\$21,010,351	\$15,984	\$23,937,857	\$44,573,023	\$4,424	\$122,413,660
\$0	\$0	\$0	\$0	\$0	\$0	\$6,994,304
0	0	0	0	0	0	3,497,152
0	0	0	0	0	0	674
\$0	\$0	\$0	\$0	\$0	\$0	\$10,492,130
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.00%
\$22,979,482	\$21,010,351	\$15,984	\$23,937,857	\$44,573,023	\$4,424	\$132,905,790

# **COMMONLY USED ACRONYMS**



## Acronyms

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<b>AB</b>	Assembly Bill
<b>ACA</b>	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
<b>ACR</b>	Assembly Concurrent Resolution
<b>ACSA</b>	Association of California School Administrators
<b>ADA</b>	Average Daily Attendance
<b>AFSCME</b>	American Federation of State, County, and Municipal Employees
<b>AMO</b>	Annual Measurable Objective
<b>AP</b>	Advanced Placement
<b>API</b>	Academic Performance Index
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>ASAM</b>	Alternative Schools Accountability Model
<b>ASCC</b>	Activity Supervisor Clearance Certificate
<b>ASES</b>	After School Education and Safety Program
<b>AU</b>	Administrative Unit of a SELPA
<b>AV</b>	Assessed Value
<b>AYP</b>	Adequate Yearly Progress
<b>BBA</b>	Bipartisan Budget Act
<b>BCLAD</b>	Bilingual, Crosscultural, Language, and Academic Development
<b>BCP</b>	Budget Change Proposal
<b>BIIG</b>	Broadband Infrastructure Improvement Grant
<b>BRL</b>	Base Revenue Limit
<b>BTSA</b>	Beginning Teacher Support and Assessment
<b>CADS</b>	Consolidated Application Data System
<b>CAHSEE</b>	California High School Exit Examination
<b>CALPADS</b>	California Longitudinal Pupil Achievement Data System
<b>CalPERS</b>	California Public Employees' Retirement System
<b>CalSTRS</b>	California State Teachers' Retirement System
<b>CALTIDES</b>	California Longitudinal Teacher Integrated Data Education System
<b>CalWORKs</b>	California Work Opportunity and Responsibility to Kids
<b>CAPA</b>	California Alternate Performance Assessment
<b>CARS</b>	Consolidated Application and Reporting System
<b>CASBO</b>	California Association of School Business Officials
<b>CASEMIS</b>	California Special Education Management Information System
<b>CASH</b>	Coalition for Adequate School Housing
<b>CBA</b>	Collective Bargaining Agreement
<b>CBEDS</b>	California Basic Educational Data System
<b>CBEST</b>	California Basic Education Skills Test
<b>CCC</b>	California Community Colleges

<b>CCR</b> .....	California Code of Regulations (Title 5) or Coordinated Compliance Review
<b>CCSESA</b> .....	California County Superintendents Educational Services Association
<b>CCSS</b> .....	Common Core State Standards
<b>CDE</b> .....	California Department of Education
<b>CELDT</b> .....	California English Language Development Test
<b>CFR</b> .....	Code of Federal Regulations
<b>CFT</b> .....	California Federation of Teachers
<b>CLAD</b> .....	Crosscultural, Language, and Academic Development
<b>CMIS</b> .....	Compliance Monitoring, Interventions, and Sanctions
<b>CNIPS</b> .....	Child Nutrition Information Payment System
<b>COE</b> .....	County Office of Education
<b>COLA</b> .....	Cost-of-Living Adjustment
<b>COP</b> .....	Certificate of Participation
<b>CPI</b> .....	Consumer Price Index
<b>CPR</b> .....	California Performance Review
<b>CSAM</b> .....	California School Accounting Manual
<b>CSBA</b> .....	California School Boards Association
<b>CSEA</b> .....	California School Employees Association
<b>CSET</b> .....	California Subject Examination for Teachers
<b>CSFG</b> .....	Charter School Facility Grant
<b>CSIS</b> .....	California School Information Services
<b>CSR</b> .....	Class-Size Reduction or Comprehensive School Reform
<b>CST</b> .....	California Standards Test
<b>CSTP</b> .....	California Standards for the Teaching Profession
<b>CTA</b> .....	California Teachers Association
<b>CTC</b> .....	Commission on Teacher Credentialing
<b>CTE</b> .....	Career Technical Education
<b>CTO</b> .....	Compensatory Time Off
<b>DAC</b> .....	District Advisory Committee
<b>DAIT</b> .....	District Assistance and Intervention Team
<b>DGS</b> .....	Department of General Services
<b>DIS</b> .....	Designated Instruction and Services
<b>DMP</b> .....	Deferred Maintenance Program
<b>DOF</b> .....	Department of Finance
<b>DSA</b> .....	Division of the State Architect
<b>DSS</b> .....	Department of Social Services
<b>EAAP</b> .....	Education Audit Appeals Panel
<b>EC</b> .....	Education Code
<b>EDGAR</b> .....	Education Department General Administrative Regulation
<b>EIA</b> .....	Economic Impact Aid
<b>EL</b> .....	English Learner

<b>ELA</b>	English Language Arts
<b>ELAC</b>	English Language Advisory Committee
<b>ELAP</b>	English Language Acquisition Program
<b>EPA</b>	Education Protection Account
<b>ERAF</b>	Education Revenue Augmentation Fund
<b>ERP</b>	Economic Recovery Payment or Emergency Repair Program
<b>ERT</b>	Economic Recovery Target
<b>ESEA</b>	Elementary and Secondary Education Act
<b>ESL</b>	English as a Second Language
<b>ESY</b>	Extended School Year
<b>FAPE</b>	Free and Appropriate Public Education
<b>FCMAT</b>	Fiscal Crisis & Management Assistance Team
<b>FERPA</b>	Family Educational Rights and Privacy Act
<b>FPM</b>	Federal Program Monitoring
<b>FRPM</b>	Free and Reduced-Price Meals
<b>FTE</b>	Full-Time Equivalent
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GATE</b>	Gifted and Talented Education
<b>GDP</b>	Gross Domestic Product
<b>GSA</b>	Grade Span Adjustment
<b>GO</b>	General Obligation (Bond)
<b>GPA</b>	Governor's Performance Award Program
<b>HOUSSE</b>	High Objective Uniform State Standard of Evaluation
<b>HQT</b>	Highly Qualified Teacher
<b>HRA</b>	Health Reimbursement Arrangement
<b>HSA</b>	Health Savings Account
<b>IASA</b>	Improving America's Schools Act
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individualized Education Program
<b>IHSS</b>	In-Home Support Services
<b>II/USP</b>	Immediate Intervention/Underperforming Schools Program
<b>IMFRP</b>	Instructional Materials Funding Realignment Program
<b>JLBC</b>	Joint Legislative Budget Committee
<b>JPA</b>	Joint Powers Agreement or Joint Powers Authority
<b>LAIF</b>	Local Agency Investment Fund
<b>LAO</b>	Legislative Analyst's Office
<b>LCAP</b>	Local Control and Accountability Plan
<b>LCFF</b>	Local Control Funding Formula
<b>LCI</b>	Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)

<b>LEA</b>	Local Educational Agency
<b>LEP</b>	Limited English Proficient
<b>MAA</b>	Medi-Cal Administrative Activities
<b>MEP</b>	Migrant Education Program
<b>MOU</b>	Memorandum of Understanding
<b>MYP</b>	Multiyear Projection
<b>NAEP</b>	National Assessment of Educational Progress
<b>NCES</b>	National Center for Education Statistics
<b>NCLB</b>	No Child Left Behind
<b>NPS/A</b>	Nonpublic School/Agency
<b>NSS</b>	Necessary Small School or Necessary Small SELPA
<b>OAL</b>	Office of Administrative Law
<b>OMB</b>	Office of Management and Budget
<b>OPEB</b>	Other Postemployment Benefits
<b>OPSC</b>	Office of Public School Construction
<b>P-1</b>	First Principal (Apportionment)
<b>P-2</b>	Second Principal (Apportionment)
<b>PAR</b>	Peer Assistance and Review
<b>PCA</b>	Project Cost Account
<b>PEPRA</b>	Public Employees' Pension Reform Act
<b>PERB</b>	Public Employment Relations Board
<b>PI</b>	Program Improvement
<b>PKS</b>	Particular Kinds of Services
<b>PL</b>	Public Law (federal law)
<b>PL 81-874</b>	Public Law 81-874 (Federal Impact Aid)
<b>PMIA</b>	Pooled Money Investment Account
<b>PMIB</b>	Pooled Money Investment Board
<b>PPACA</b>	Patient Protection and Affordable Care Act
<b>PSAA</b>	Public Schools Accountability Act
<b>PTA</b>	Parent Teachers Association
<b>QEIA</b>	Quality Education Investment Act
<b>QSCB</b>	Qualified School Construction Bonds
<b>QZAB</b>	Qualified Zone Academy Bond
<b>RDA</b>	Redevelopment Agency
<b>REU</b>	Reserve for Economic Uncertainties
<b>RFA</b>	Request for Application
<b>ROC/P</b>	Regional Occupational Center/Program
<b>RRMA</b>	Routine Restricted Maintenance Account
<b>RSDSS</b>	Regional System of District and School Support
<b>RSP</b>	Resource Specialist Program
<b>RTI</b>	Response to Intervention

<b>RTTT</b>	Race to the Top
<b>S4</b>	Statewide System of School Support
<b>SAB</b>	State Allocation Board
<b>SACS</b>	Standardized Account Code Structure
<b>SAIT</b>	School Assistance and Intervention Team
<b>SARB</b>	School Attendance Review Board
<b>SARC</b>	School Accountability Report Card
<b>SAT-9</b>	Stanford Achievement Test, Ninth Edition, Form T
<b>SB</b>	Senate Bill
<b>SBAC</b>	Smarter Balanced Assessment Consortium
<b>SBE</b>	State Board of Education
<b>SCA</b>	Senate Constitutional Amendment
<b>SCE</b>	State Compensatory Education
<b>SCO</b>	State Controller's Office
<b>SCR</b>	Senate Constitutional Resolution
<b>SDC</b>	Special Day Class
<b>SEA</b>	State Education Agency
<b>SED</b>	Severely Emotionally Disturbed
<b>SEIU</b>	Service Employees International Union
<b>SELPA</b>	Special Education Local Plan Area
<b>SERAF</b>	Supplemental Educational Revenue Augmentation Fund
<b>SES</b>	Socioeconomic Status
<b>SFID</b>	School Facility Improvement District
<b>SFP</b>	School Facility Program
<b>SFSD</b>	School Fiscal Services Division of CDE
<b>SFSF</b>	State Fiscal Stabilization Fund
<b>SIG</b>	School Improvement Grant
<b>SIP</b>	School Improvement Program
<b>SLIBG</b>	School and Library Improvement Block Grant
<b>SMAA</b>	School-Based Medi-Cal Administrative Activities
<b>SSPI</b>	State Superintendent of Public Instruction
<b>SPSA</b>	Single Plan for Student Achievement
<b>SSI/SSP</b>	Supplement Security Income/State Supplementary Payment
<b>SST</b>	Student Study Team; also Student Success Team
<b>STAR</b>	Standardized Testing and Reporting
<b>SWP</b>	Schoolwide Program
<b>TANF</b>	Temporary Assistance for Needy Families
<b>TAS</b>	Targeted Assistance School
<b>TIIG</b>	Targeted Instructional Improvement Grant
<b>TK</b>	Transitional Kindergarten
<b>TRANS</b>	Tax and Revenue Anticipation Notes

# **STATE REPORTING FORMAT**

## **STANDARDIZED ACCOUNTING CODE STRUCTURE (“SACS”)**

**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: Fremont USD - Business Services  
Date: June 02, 2017

Place: FUSD-Ed Center Boardroom  
Date: June 07, 2017  
Time: 06:30 PM

Adoption Date: June 28, 2017

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

Contact person for additional information on the budget reports:

Name: Rais Abbasi

Telephone: (510) 659-2540

Title: Director of Budget, Audit & Attendance

E-mail: rabbasi@fremont.k12.ca.us

**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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		X
			<b>Jun 28, 2017</b>	
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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	

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	G	G
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund		
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		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
MYP	Multiyear Projections - General Fund		GS
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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	277,065,148.00	1,785,451.00	278,850,599.00	288,379,263.00	1,806,898.00	290,186,161.00	4.1%
2) Federal Revenue		8100-8299	69,894.00	12,796,261.00	12,866,155.00	72,894.00	11,405,054.00	11,477,948.00	-10.8%
3) Other State Revenue		8300-8599	13,559,720.00	22,923,342.00	36,483,062.00	6,482,760.00	22,073,708.00	28,556,468.00	-21.7%
4) Other Local Revenue		8600-8799	8,195,838.00	5,783,176.00	13,979,014.00	7,821,373.00	2,544,849.00	10,366,222.00	-25.8%
5) TOTAL, REVENUES			298,890,600.00	43,288,230.00	342,178,830.00	302,756,290.00	37,830,509.00	340,586,799.00	-0.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	158,351,725.00	31,482,290.00	189,834,015.00	161,189,203.00	31,987,501.00	193,176,704.00	1.8%
2) Classified Salaries		2000-2999	32,247,898.00	24,342,659.00	56,590,557.00	33,830,856.00	26,550,787.00	60,381,643.00	6.7%
3) Employee Benefits		3000-3999	33,874,519.00	12,081,377.00	45,955,896.00	40,741,827.00	13,472,154.00	54,213,981.00	18.0%
4) Books and Supplies		4000-4999	7,819,317.00	10,667,614.00	18,486,931.00	6,675,264.00	6,673,706.00	13,348,970.00	-27.8%
5) Services and Other Operating Expenditures		5000-5999	15,546,333.00	15,666,733.00	31,213,066.00	14,599,720.00	7,891,437.00	22,491,157.00	-27.9%
6) Capital Outlay		6000-6999	13,465,574.00	6,405,289.00	19,870,863.00	115,000.00	2,093,614.00	2,208,614.00	-88.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,387,964.00	0.00	4,387,964.00	4,387,964.00	0.00	4,387,964.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,085,038.00)	4,460,916.00	(624,122.00)	(4,707,261.00)	4,113,412.00	(593,849.00)	-4.9%
9) TOTAL, EXPENDITURES			260,608,292.00	105,106,878.00	365,715,170.00	256,832,573.00	92,782,611.00	349,615,184.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,282,308.00	(61,818,648.00)	(23,536,340.00)	45,923,717.00	(54,952,102.00)	(9,028,385.00)	-61.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	777,889.00	0.00	777,889.00	1,420,000.00	0.00	1,420,000.00	82.5%
b) Transfers Out		7600-7629	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	(51,900,012.00)	51,900,012.00	0.00	(53,402,322.00)	53,402,322.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,222,123.00)	51,900,012.00	677,889.00	(52,082,322.00)	53,402,322.00	1,320,000.00	94.7%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,939,815.00)	(9,918,636.00)	(22,858,451.00)	(6,158,605.00)	(1,549,780.00)	(7,708,385.00)	-66.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,800,356.00	12,085,820.00	48,886,176.00	23,860,541.00	2,167,184.00	26,027,725.00	-46.8%
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)			36,800,356.00	12,085,820.00	48,886,176.00	23,860,541.00	2,167,184.00	26,027,725.00	-46.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,800,356.00	12,085,820.00	48,886,176.00	23,860,541.00	2,167,184.00	26,027,725.00	-46.8%
2) Ending Balance, June 30 (E + F1e)			23,860,541.00	2,167,184.00	26,027,725.00	17,701,936.00	617,404.00	18,319,340.00	-29.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	168,403.00	0.00	168,403.00	168,403.00	0.00	168,403.00	0.0%
Prepaid Expenditures		9713	59,715.00	67,211.46	126,926.46	126,926.00	0.00	126,926.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,099,972.54	2,099,972.54	0.00	617,404.00	617,404.00	-70.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	14,731,223.00	0.00	14,731,223.00	6,814,477.00	0.00	6,814,477.00	-53.7%
Swimming Pool of MSJHS	0000	9780				1,567,477.00		1,567,477.00	
Career Technical Education	0000	9780				5,247,000.00		5,247,000.00	
Swimming Pool at MSJHS	0000	9780	1,567,477.00		1,567,477.00				
One-Time Expenditures	0000	9780	9,587,674.00		9,587,674.00				
Career Technical Education	0000	9780	3,576,072.00		3,576,072.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,801,200.00	0.00	8,801,200.00	10,491,456.00	0.00	10,491,456.00	19.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	674.00	0.00	674.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	76,441,479.47	(30,899,536.25)	45,541,943.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	247,675.16	355,820.53	603,495.69				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
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	208.21	0.00	208.21				
3) Accounts Receivable		9200	3,856.26	19,174.03	23,030.29				
4) Due from Grantor Government		9290	285,976.00	204,852.58	490,828.58				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	199,925.25	0.00	199,925.25				
7) Prepaid Expenditures		9330	63,971.69	67,211.46	131,183.15				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			77,343,092.04	(30,252,477.65)	47,090,614.39				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	2,917,464.92	0.00	2,917,464.92				
2) TOTAL, DEFERRED OUTFLOWS			2,917,464.92	0.00	2,917,464.92				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	19,287,217.90	1,698,496.67	20,985,714.57				
2) Due to Grantor Governments		9590	202,657.00	66,605.00	269,262.00				
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	5,404.68	0.00	5,404.68				
6) TOTAL, LIABILITIES			19,495,279.58	1,765,101.67	21,260,381.25				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			60,765,277.38	(32,017,579.32)	28,747,698.06				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	112,254,613.00	0.00	112,254,613.00	125,729,884.00	0.00	125,729,884.00	12.0%
Education Protection Account State Aid - Current Year		8012	45,375,474.00	0.00	45,375,474.00	43,190,858.00	0.00	43,190,858.00	-4.8%
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	572,439.00	0.00	572,439.00	572,439.00	0.00	572,439.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	26,053.00	0.00	26,053.00	26,053.00	0.00	26,053.00	0.0%
County & District Taxes Secured Roll Taxes		8041	78,980,515.00	0.00	78,980,515.00	78,980,515.00	0.00	78,980,515.00	0.0%
Unsecured Roll Taxes		8042	5,143,759.00	0.00	5,143,759.00	5,143,759.00	0.00	5,143,759.00	0.0%
Prior Years' Taxes		8043	(860,525.00)	0.00	(860,525.00)	(860,525.00)	0.00	(860,525.00)	0.0%
Supplemental Taxes		8044	2,536,241.00	0.00	2,536,241.00	2,536,241.00	0.00	2,536,241.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	34,237,245.00	0.00	34,237,245.00	34,237,245.00	0.00	34,237,245.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>278,265,814.00</b>	<b>0.00</b>	<b>278,265,814.00</b>	<b>289,556,469.00</b>	<b>0.00</b>	<b>289,556,469.00</b>	<b>4.1%</b>
<b>LCFF Transfers</b>									
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	(1,200,666.00)	0.00	(1,200,666.00)	(1,177,206.00)	0.00	(1,177,206.00)	-2.0%
Property Taxes Transfers		8097	0.00	1,785,451.00	1,785,451.00	0.00	1,806,898.00	1,806,898.00	1.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>277,065,148.00</b>	<b>1,785,451.00</b>	<b>278,850,599.00</b>	<b>288,379,263.00</b>	<b>1,806,898.00</b>	<b>290,186,161.00</b>	<b>4.1%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,339,409.00	5,339,409.00	0.00	5,387,568.00	5,387,568.00	0.9%
Special Education Discretionary Grants		8182	0.00	1,275,673.00	1,275,673.00	0.00	1,359,874.00	1,359,874.00	6.6%
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	102,385.00	102,385.00	0.00	88,149.00	88,149.00	-13.9%
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		3,750,384.00	3,750,384.00		2,459,376.00	2,459,376.00	-34.4%
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		622,016.00	622,016.00		543,815.00	543,815.00	-12.6%
Title III, Part A, Immigrant Education Program	4201	8290		328,294.00	328,294.00		285,793.00	285,793.00	-12.9%



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)	
Title III, Part A, English Learner Program	4203	8290		695,061.00	695,061.00		596,917.00	596,917.00	-14.1%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		159,411.00	159,411.00		159,411.00	159,411.00	0.0%
All Other Federal Revenue	All Other	8290	69,894.00	523,628.00	593,522.00	72,894.00	524,151.00	597,045.00	0.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>69,894.00</b>	<b>12,796,261.00</b>	<b>12,866,155.00</b>	<b>72,894.00</b>	<b>11,405,054.00</b>	<b>11,477,948.00</b>	<b>-10.8%</b>
<b>OTHER STATE REVENUE</b>									
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		15,904,643.00	15,904,643.00		16,445,256.00	16,445,256.00	3.4%
Prior Years	6500	8319		296,003.00	296,003.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	179,731.00	179,731.00	0.00	179,731.00	179,731.00	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	8,403,202.00	0.00	8,403,202.00	1,226,737.00	0.00	1,226,737.00	-85.4%
Lottery - Unrestricted and Instructional Materials		8560	5,110,518.00	1,597,037.00	6,707,555.00	5,206,023.00	1,626,882.00	6,832,905.00	1.9%
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		324,000.00	324,000.00		324,000.00	324,000.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,802,419.00	1,802,419.00		1,431,028.00	1,431,028.00	-20.6%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	46,000.00	2,819,509.00	2,865,509.00	50,000.00	2,066,811.00	2,116,811.00	-26.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>13,559,720.00</b>	<b>22,923,342.00</b>	<b>36,483,062.00</b>	<b>6,482,760.00</b>	<b>22,073,708.00</b>	<b>28,556,468.00</b>	<b>-21.7%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	4,322,358.00	0.00	4,322,358.00	4,322,358.00	0.00	4,322,358.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFE									
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	2,082,889.00	0.00	2,082,889.00	1,925,135.00	0.00	1,925,135.00	-7.6%
Interest		8660	258,061.00	0.00	258,061.00	200,000.00	0.00	200,000.00	-22.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	232,765.00	0.00	232,765.00	220,000.00	0.00	220,000.00	-5.5%
Interagency Services		8677	388,760.00	110,000.00	498,760.00	386,450.00	100,000.00	486,450.00	-2.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	100,000.00	101,000.00	1,200.00	110,000.00	111,200.00	10.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFE									
(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	910,005.00	5,573,176.00	6,483,181.00	766,230.00	2,334,849.00	3,101,079.00	-52.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,195,838.00</b>	<b>5,783,176.00</b>	<b>13,979,014.00</b>	<b>7,821,373.00</b>	<b>2,544,849.00</b>	<b>10,366,222.00</b>	<b>-25.8%</b>
<b>TOTAL, REVENUES</b>			<b>298,890,600.00</b>	<b>43,288,230.00</b>	<b>342,178,830.00</b>	<b>302,756,290.00</b>	<b>37,830,509.00</b>	<b>340,586,799.00</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	139,936,461.00	22,880,101.00	162,816,562.00	142,387,109.00	22,627,700.00	165,014,809.00	1.4%
Certificated Pupil Support Salaries		1200	5,873,422.00	6,299,195.00	12,172,617.00	6,311,199.00	7,003,647.00	13,314,846.00	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	12,498,937.00	1,306,318.00	13,805,255.00	12,480,095.00	1,363,611.00	13,843,706.00	0.3%
Other Certificated Salaries		1900	42,905.00	996,676.00	1,039,581.00	10,800.00	992,543.00	1,003,343.00	-3.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>158,351,725.00</b>	<b>31,482,290.00</b>	<b>189,834,015.00</b>	<b>161,189,203.00</b>	<b>31,987,501.00</b>	<b>193,176,704.00</b>	<b>1.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	758,304.00	14,804,063.00	15,562,367.00	914,744.00	15,583,187.00	16,497,931.00	6.0%
Classified Support Salaries		2200	14,980,074.00	6,100,357.00	21,080,431.00	15,923,631.00	7,546,575.00	23,470,206.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	2,944,232.00	735,937.00	3,680,169.00	3,047,403.00	765,921.00	3,813,324.00	3.6%
Clerical, Technical and Office Salaries		2400	13,154,955.00	1,010,175.00	14,165,130.00	13,473,174.00	1,007,795.00	14,480,969.00	2.2%
Other Classified Salaries		2900	410,333.00	1,692,127.00	2,102,460.00	471,904.00	1,647,309.00	2,119,213.00	0.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>32,247,898.00</b>	<b>24,342,659.00</b>	<b>56,590,557.00</b>	<b>33,830,856.00</b>	<b>26,550,787.00</b>	<b>60,381,643.00</b>	<b>6.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	19,888,883.00	3,827,350.00	23,716,233.00	23,108,577.00	4,480,109.00	27,588,686.00	16.3%
PERS		3201-3202	4,541,626.00	3,500,974.00	8,042,600.00	5,481,391.00	4,265,051.00	9,746,442.00	21.2%
OASDI/Medicare/Alternative		3301-3302	4,677,147.00	2,289,559.00	6,966,706.00	4,757,436.00	2,458,090.00	7,215,526.00	3.6%
Health and Welfare Benefits		3401-3402	164,160.00	93,734.00	257,894.00	165,910.00	96,922.00	262,832.00	1.9%
Unemployment Insurance		3501-3502	100,519.00	28,296.00	128,815.00	97,851.00	29,431.00	127,282.00	-1.2%
Workers' Compensation		3601-3602	4,297,569.00	1,465,111.00	5,762,680.00	4,621,897.00	1,387,520.00	6,009,417.00	4.3%
OPEB, Allocated		3701-3702	204,615.00	876,353.00	1,080,968.00	2,508,765.00	755,031.00	3,263,796.00	201.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,874,519.00</b>	<b>12,081,377.00</b>	<b>45,955,896.00</b>	<b>40,741,827.00</b>	<b>13,472,154.00</b>	<b>54,213,981.00</b>	<b>18.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,225,554.00	1,732,238.00	3,957,792.00	886,378.00	1,626,882.00	2,513,260.00	-36.5%
Books and Other Reference Materials		4200	279,232.00	238,481.00	517,713.00	188,014.00	577.00	188,591.00	-63.6%
Materials and Supplies		4300	4,230,600.00	7,536,899.00	11,767,499.00	5,168,661.00	4,617,363.00	9,786,024.00	-16.8%
Noncapitalized Equipment		4400	1,083,931.00	1,159,996.00	2,243,927.00	432,211.00	428,884.00	861,095.00	-61.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,819,317.00</b>	<b>10,667,614.00</b>	<b>18,486,931.00</b>	<b>6,675,264.00</b>	<b>6,673,706.00</b>	<b>13,348,970.00</b>	<b>-27.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	573,919.00	6,437,069.00	7,010,988.00	592,000.00	5,192,281.00	5,784,281.00	-17.5%
Travel and Conferences		5200	472,520.00	694,630.00	1,167,150.00	463,017.00	138,518.00	601,535.00	-48.5%
Dues and Memberships		5300	58,182.00	16,854.00	75,036.00	54,650.00	3,104.00	57,754.00	-23.0%
Insurance		5400 - 5450	1,507,437.00	0.00	1,507,437.00	1,550,000.00	0.00	1,550,000.00	2.8%
Operations and Housekeeping Services		5500	5,853,664.00	118,453.00	5,972,117.00	6,653,632.00	87,816.00	6,741,448.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,011,266.00	871,778.00	1,883,044.00	780,398.00	437,547.00	1,217,945.00	-35.3%
Transfers of Direct Costs		5710	(375,529.00)	375,529.00	0.00	(97,901.00)	97,901.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(205,291.00)	3,893.00	(201,398.00)	(218,995.00)	1,100.00	(217,895.00)	8.2%
Professional/Consulting Services and Operating Expenditures		5800	5,797,102.00	7,137,937.00	12,935,039.00	3,878,879.00	1,932,086.00	5,810,965.00	-55.1%
Communications		5900	853,063.00	10,590.00	863,653.00	944,040.00	1,084.00	945,124.00	9.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,546,333.00</b>	<b>15,666,733.00</b>	<b>31,213,066.00</b>	<b>14,599,720.00</b>	<b>7,891,437.00</b>	<b>22,491,157.00</b>	<b>-27.9%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,000,000.00	5,818,969.00	15,818,969.00	0.00	1,758,614.00	1,758,614.00	-88.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,361,876.00	288,532.00	3,650,408.00	95,000.00	335,000.00	430,000.00	-88.2%
Equipment Replacement		6500	103,698.00	297,788.00	401,486.00	20,000.00	0.00	20,000.00	-95.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,465,574.00</b>	<b>6,405,289.00</b>	<b>19,870,863.00</b>	<b>115,000.00</b>	<b>2,093,614.00</b>	<b>2,208,614.00</b>	<b>-88.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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 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	0.00	0.00	0.00	0.00	0.00	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	4,387,964.00	0.00	4,387,964.00	4,387,964.00	0.00	4,387,964.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,387,964.00</b>	<b>0.00</b>	<b>4,387,964.00</b>	<b>4,387,964.00</b>	<b>0.00</b>	<b>4,387,964.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(4,460,916.00)	4,460,916.00	0.00	(4,113,412.00)	4,113,412.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(624,122.00)	0.00	(624,122.00)	(593,849.00)	0.00	(593,849.00)	-4.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(5,085,038.00)</b>	<b>4,460,916.00</b>	<b>(624,122.00)</b>	<b>(4,707,261.00)</b>	<b>4,113,412.00</b>	<b>(593,849.00)</b>	<b>-4.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>260,608,292.00</b>	<b>105,106,878.00</b>	<b>365,715,170.00</b>	<b>256,832,573.00</b>	<b>92,782,611.00</b>	<b>349,615,184.00</b>	<b>-4.4%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	777,889.00	0.00	777,889.00	720,000.00	0.00	720,000.00	-7.4%
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	700,000.00	0.00	700,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>777,889.00</b>	<b>0.00</b>	<b>777,889.00</b>	<b>1,420,000.00</b>	<b>0.00</b>	<b>1,420,000.00</b>	<b>82.5%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(51,900,012.00)	51,900,012.00	0.00	(53,402,322.00)	53,402,322.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(51,900,012.00)</b>	<b>51,900,012.00</b>	<b>0.00</b>	<b>(53,402,322.00)</b>	<b>53,402,322.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(51,222,123.00)</b>	<b>51,900,012.00</b>	<b>677,889.00</b>	<b>(52,082,322.00)</b>	<b>53,402,322.00</b>	<b>1,320,000.00</b>	<b>94.7%</b>

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	277,065,148.00	1,785,451.00	278,850,599.00	288,379,263.00	1,806,898.00	290,186,161.00	4.1%
2) Federal Revenue		8100-8299	69,894.00	12,796,261.00	12,866,155.00	72,894.00	11,405,054.00	11,477,948.00	-10.8%
3) Other State Revenue		8300-8599	13,559,720.00	22,923,342.00	36,483,062.00	6,482,760.00	22,073,708.00	28,556,468.00	-21.7%
4) Other Local Revenue		8600-8799	8,195,838.00	5,783,176.00	13,979,014.00	7,821,373.00	2,544,849.00	10,366,222.00	-25.8%
5) TOTAL, REVENUES			298,890,600.00	43,288,230.00	342,178,830.00	302,756,290.00	37,830,509.00	340,586,799.00	-0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		169,153,135.00	60,655,191.00	229,808,326.00	173,565,178.00	56,773,255.00	230,338,433.00	0.2%
2) Instruction - Related Services	2000-2999		30,235,087.00	9,813,083.00	40,048,170.00	30,349,048.00	6,752,279.00	37,101,327.00	-7.4%
3) Pupil Services	3000-3999		15,946,820.00	12,670,143.00	28,616,963.00	13,942,216.00	12,905,561.00	26,847,777.00	-6.2%
4) Ancillary Services	4000-4999		680,986.00	499,205.00	1,180,191.00	810,114.00	307,605.00	1,117,719.00	-5.3%
5) Community Services	5000-5999		597,835.00	0.00	597,835.00	674,184.00	0.00	674,184.00	12.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,936,853.00	4,957,617.00	13,894,470.00	11,056,282.00	4,258,192.00	15,314,474.00	10.2%
8) Plant Services	8000-8999		30,669,612.00	16,511,639.00	47,181,251.00	22,047,587.00	11,785,719.00	33,833,306.00	-28.3%
9) Other Outgo	9000-9999	Except 7600-7699	4,387,964.00	0.00	4,387,964.00	4,387,964.00	0.00	4,387,964.00	0.0%
10) TOTAL, EXPENDITURES			260,608,292.00	105,106,878.00	365,715,170.00	256,832,573.00	92,782,611.00	349,615,184.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			38,282,308.00	(61,818,648.00)	(23,536,340.00)	45,923,717.00	(54,952,102.00)	(9,028,385.00)	-61.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	777,889.00	0.00	777,889.00	1,420,000.00	0.00	1,420,000.00	82.5%
b) Transfers Out		7600-7629	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	(51,900,012.00)	51,900,012.00	0.00	(53,402,322.00)	53,402,322.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,222,123.00)	51,900,012.00	677,889.00	(52,082,322.00)	53,402,322.00	1,320,000.00	94.7%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,939,815.00)	(9,918,636.00)	(22,858,451.00)	(6,158,605.00)	(1,549,780.00)	(7,708,385.00)	-66.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,800,356.00	12,085,820.00	48,886,176.00	23,860,541.00	2,167,184.00	26,027,725.00	-46.8%
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)			36,800,356.00	12,085,820.00	48,886,176.00	23,860,541.00	2,167,184.00	26,027,725.00	-46.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,800,356.00	12,085,820.00	48,886,176.00	23,860,541.00	2,167,184.00	26,027,725.00	-46.8%
2) Ending Balance, June 30 (E + F1e)			23,860,541.00	2,167,184.00	26,027,725.00	17,701,936.00	617,404.00	18,319,340.00	-29.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	168,403.00	0.00	168,403.00	168,403.00	0.00	168,403.00	0.0%
Prepaid Expenditures		9713	59,715.00	67,211.46	126,926.46	126,926.00	0.00	126,926.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,099,972.54	2,099,972.54	0.00	617,404.00	617,404.00	-70.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	14,731,223.00	0.00	14,731,223.00	6,814,477.00	0.00	6,814,477.00	-53.7%
Swimming Pool of MSJHS	0000	9780				1,567,477.00		1,567,477.00	
Career Technical Education	0000	9780				5,247,000.00		5,247,000.00	
Swimming Pool at MSJHS	0000	9780	1,567,477.00		1,567,477.00				
One-Time Expenditures	0000	9780	9,587,674.00		9,587,674.00				
Career Technical Education	0000	9780	3,576,072.00		3,576,072.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,801,200.00	0.00	8,801,200.00	10,491,456.00	0.00	10,491,456.00	19.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	674.00	0.00	674.00	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
6264	Educator Effectiveness (15-16)	670,000.00	0.00
9010	Other Restricted Local	1,429,972.54	617,404.00
Total, Restricted Balance		<u>2,099,972.54</u>	<u>617,404.00</u>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,789,135.00	2,866,112.00	2.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	259,169.00	77,267.00	-70.2%
4) Other Local Revenue		8600-8799	12,383.00	7,552.00	-39.0%
5) TOTAL, REVENUES			3,060,687.00	2,950,931.00	-3.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,626,924.00	1,743,701.00	7.2%
2) Classified Salaries		2000-2999	249,154.00	243,079.00	-2.4%
3) Employee Benefits		3000-3999	337,038.00	403,938.00	19.8%
4) Books and Supplies		4000-4999	690,283.00	175,419.00	-74.6%
5) Services and Other Operating Expenditures		5000-5999	418,537.00	384,794.00	-8.1%
6) Capital Outlay		6000-6999	84,000.00	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			3,405,936.00	2,950,931.00	-13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(345,249.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(345,249.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,293,754.00	948,505.00	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,754.00	948,505.00	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,293,754.00	948,505.00	-26.7%
2) Ending Balance, June 30 (E + F1e)			948,505.00	948,505.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	948,505.00	948,505.00	0.0%
10% Reserve	0000	9780		94,850.00	
10% Technology & Curriculum	0000	9780		94,850.00	
Future Facilities	0000	9780		758,805.00	
10% Reserve	0000	9780	94,850.00		
10% Technology & Curriculum	0000	9780	94,850.00		
Future Facilities	0000	9780	758,805.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,035,627.17		
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	169,236.87		
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			1,204,864.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	465.29		
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			465.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,204,398.75		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	1,093,586.00	1,227,145.00	12.2%
Education Protection Account State Aid - Current Year		8012	494,883.00	461,761.00	-6.7%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,200,666.00	1,177,206.00	-2.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>2,789,135.00</b>	<b>2,866,112.00</b>	<b>2.8%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	75,046.00	10,150.00	-86.5%
Lottery - Unrestricted and Instructional Materials		8560	58,313.00	67,117.00	15.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	50,810.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	75,000.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>259,169.00</b>	<b>77,267.00</b>	<b>-70.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,553.00	7,552.00	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	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,830.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,383.00	7,552.00	-39.0%
<b>TOTAL, REVENUES</b>			3,060,687.00	2,950,931.00	-3.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,502,421.00	1,624,610.00	8.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,303.00	119,091.00	-3.4%
Other Certificated Salaries		1900	1,200.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,626,924.00</b>	<b>1,743,701.00</b>	<b>7.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	88.00	0.00	-100.0%
Classified Support Salaries		2200	67,672.00	65,526.00	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	84,788.00	102,297.00	20.7%
Clerical, Technical and Office Salaries		2400	95,636.00	75,256.00	-21.3%
Other Classified Salaries		2900	970.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>249,154.00</b>	<b>243,079.00</b>	<b>-2.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	201,688.00	253,847.00	25.9%
PERS		3201-3202	31,849.00	36,166.00	13.6%
OASDI/Medicare/Alternative		3301-3302	41,224.00	40,208.00	-2.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	965.00	996.00	3.2%
Workers' Compensation		3601-3602	49,699.00	47,089.00	-5.3%
OPEB, Allocated		3701-3702	11,613.00	25,632.00	120.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>337,038.00</b>	<b>403,938.00</b>	<b>19.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	97,500.00	67,419.00	-30.9%
Books and Other Reference Materials		4200	55,586.00	20,269.00	-63.5%
Materials and Supplies		4300	465,976.00	85,331.00	-81.7%
Noncapitalized Equipment		4400	71,221.00	2,400.00	-96.6%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>690,283.00</b>	<b>175,419.00</b>	<b>-74.6%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	49,839.00	18,500.00	-62.9%
Dues and Memberships		5300	7,350.00	7,400.00	0.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,471.00	21,300.00	-9.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	185,037.00	185,100.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	151,122.00	150,694.00	-0.3%
Communications		5900	1,718.00	1,800.00	4.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>418,537.00</b>	<b>384,794.00</b>	<b>-8.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	84,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>84,000.00</b>	<b>0.00</b>	<b>-100.0%</b>



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>3,405,936.00</b>	<b>2,950,931.00</b>	<b>-13.4%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,789,135.00	2,866,112.00	2.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	259,169.00	77,267.00	-70.2%
4) Other Local Revenue		8600-8799	12,383.00	7,552.00	-39.0%
5) TOTAL, REVENUES			3,060,687.00	2,950,931.00	-3.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,394,674.00	2,303,145.00	-3.8%
2) Instruction - Related Services	2000-2999		569,137.00	496,686.00	-12.7%
3) Pupil Services	3000-3999		1,269.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		118,460.00	118,500.00	0.0%
8) Plant Services	8000-8999		322,396.00	32,600.00	-89.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,405,936.00	2,950,931.00	-13.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(345,249.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(345,249.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,293,754.00	948,505.00	-26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,754.00	948,505.00	-26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,293,754.00	948,505.00	-26.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	948,505.00	948,505.00	0.0%
10% Reserve	0000	9780		94,850.00	
10% Technology & Curriculum	0000	9780		94,850.00	
Future Facilities	0000	9780		758,805.00	
10% Reserve	0000	9780	94,850.00		
10% Technology & Curriculum	0000	9780	94,850.00		
Future Facilities	0000	9780	758,805.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,364,656.00	3,232,296.00	-3.9%
3) Other State Revenue		8300-8599	8,738,297.00	8,755,825.00	0.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			12,102,953.00	11,988,121.00	-0.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,102,953.00	11,988,121.00	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,102,953.00	11,988,121.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	3,364,656.00	3,232,296.00	-3.9%
TOTAL, FEDERAL REVENUE			3,364,656.00	3,232,296.00	-3.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	7,689,846.00	7,731,830.00	0.5%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,048,451.00	1,023,995.00	-2.3%
TOTAL, OTHER STATE REVENUE			8,738,297.00	8,755,825.00	0.2%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			12,102,953.00	11,988,121.00	-0.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,413,107.00	4,256,291.00	-3.6%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	7,689,846.00	7,731,830.00	0.5%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,102,953.00	11,988,121.00	-0.9%
TOTAL, EXPENDITURES			12,102,953.00	11,988,121.00	-0.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,364,656.00	3,232,296.00	-3.9%
3) Other State Revenue		8300-8599	8,738,297.00	8,755,825.00	0.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			12,102,953.00	11,988,121.00	-0.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,102,953.00	11,988,121.00	-0.9%
10) TOTAL, EXPENDITURES			12,102,953.00	11,988,121.00	-0.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
<hr/>			
	Total, Restricted Balance	<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	544,974.00	530,000.00	-2.7%
3) Other State Revenue		8300-8599	4,000.00	3,800.00	-5.0%
4) Other Local Revenue		8600-8799	3,817,143.00	3,712,029.00	-2.8%
5) TOTAL, REVENUES			4,366,117.00	4,245,829.00	-2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,082,121.00	1,653,356.00	-20.6%
2) Classified Salaries		2000-2999	1,344,213.00	1,301,648.00	-3.2%
3) Employee Benefits		3000-3999	732,923.00	672,082.00	-8.3%
4) Books and Supplies		4000-4999	313,638.00	309,085.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	306,788.00	265,831.00	-13.4%
6) Capital Outlay		6000-6999	29,082.00	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	250,796.00	193,247.00	-22.9%
9) TOTAL, EXPENDITURES			5,059,561.00	4,395,249.00	-13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(693,444.00)	(149,420.00)	-78.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	700,000.00	New
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	(700,000.00)	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(693,444.00)	(849,420.00)	22.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,441,439.00	2,747,995.00	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,441,439.00	2,747,995.00	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,441,439.00	2,747,995.00	-20.1%
2) Ending Balance, June 30 (E + F1e)			2,747,995.00	1,898,575.00	-30.9%
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			16,923.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,731,072.00	1,898,575.00	-30.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,553,753.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,184.78		
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	103,590.41		
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			2,665,528.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	116.46		
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			116.46		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,665,412.30		



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	544,974.00	530,000.00	-2.7%
TOTAL, FEDERAL REVENUE			544,974.00	530,000.00	-2.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,000.00	3,800.00	-5.0%
TOTAL, OTHER STATE REVENUE			4,000.00	3,800.00	-5.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	26,400.00	24,669.00	-6.6%
Interest		8660	12,235.00	12,234.00	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	287,800.00	126,000.00	-56.2%
Interagency Services		8677	3,164,126.00	3,164,126.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	326,582.00	385,000.00	17.9%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,817,143.00</b>	<b>3,712,029.00</b>	<b>-2.8%</b>
<b>TOTAL, REVENUES</b>			<b>4,366,117.00</b>	<b>4,245,829.00</b>	<b>-2.8%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,756,666.00	1,335,670.00	-24.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	315,340.00	310,240.00	-1.6%
Other Certificated Salaries		1900	10,115.00	7,446.00	-26.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,082,121.00</b>	<b>1,653,356.00</b>	<b>-20.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	443,341.00	412,381.00	-7.0%
Classified Support Salaries		2200	221,108.00	210,084.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	679,764.00	679,183.00	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,344,213.00</b>	<b>1,301,648.00</b>	<b>-3.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	216,640.00	238,590.00	10.1%
PERS		3201-3202	224,287.00	198,622.00	-11.4%
OASDI/Medicare/Alternative		3301-3302	147,195.00	121,502.00	-17.5%
Health and Welfare Benefits		3401-3402	4,400.00	3,675.00	-16.5%
Unemployment Insurance		3501-3502	1,736.00	1,498.00	-13.7%
Workers' Compensation		3601-3602	86,135.00	70,055.00	-18.7%
OPEB, Allocated		3701-3702	52,530.00	38,140.00	-27.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>732,923.00</b>	<b>672,082.00</b>	<b>-8.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	286,448.00	309,085.00	7.9%
Noncapitalized Equipment		4400	27,190.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>313,638.00</b>	<b>309,085.00</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	23,498.00	13,895.00	-40.9%
Dues and Memberships		5300	1,705.00	1,200.00	-29.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	97,263.00	91,330.00	-6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,242.00	40,235.00	-16.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52.00	55.00	5.8%
Professional/Consulting Services and Operating Expenditures		5800	118,391.00	99,446.00	-16.0%
Communications		5900	17,637.00	19,670.00	11.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>306,788.00</b>	<b>265,831.00</b>	<b>-13.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,082.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,082.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	250,796.00	193,247.00	-22.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			250,796.00	193,247.00	-22.9%
<b>TOTAL, EXPENDITURES</b>			5,059,561.00	4,395,249.00	-13.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	700,000.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	700,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(700,000.00)	New

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	544,974.00	530,000.00	-2.7%
3) Other State Revenue		8300-8599	4,000.00	3,800.00	-5.0%
4) Other Local Revenue		8600-8799	3,817,143.00	3,712,029.00	-2.8%
5) TOTAL, REVENUES			4,366,117.00	4,245,829.00	-2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,862,258.00	2,426,119.00	-15.2%
2) Instruction - Related Services	2000-2999		1,611,936.00	1,459,760.00	-9.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		250,796.00	193,247.00	-22.9%
8) Plant Services	8000-8999		334,571.00	316,123.00	-5.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,059,561.00	4,395,249.00	-13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(693,444.00)	(149,420.00)	-78.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	700,000.00	New
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	(700,000.00)	New

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(693,444.00)	(849,420.00)	22.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,441,439.00	2,747,995.00	-20.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,441,439.00	2,747,995.00	-20.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,441,439.00	2,747,995.00	-20.1%
2) Ending Balance, June 30 (E + F1e)			2,747,995.00	1,898,575.00	-30.9%
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			16,923.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,731,072.00	1,898,575.00	-30.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
9010	Other Restricted Local	16,923.00	0.00
Total, Restricted Balance		16,923.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	906,732.00	906,732.00	0.0%
4) Other Local Revenue		8600-8799	472,575.00	371,922.00	-21.3%
5) TOTAL, REVENUES			1,379,307.00	1,278,654.00	-7.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	445,594.00	466,352.00	4.7%
2) Classified Salaries		2000-2999	417,690.00	406,240.00	-2.7%
3) Employee Benefits		3000-3999	173,045.00	182,836.00	5.7%
4) Books and Supplies		4000-4999	461,292.00	109,173.00	-76.3%
5) Services and Other Operating Expenditures		5000-5999	133,643.00	149,350.00	11.8%
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	75,071.00	64,703.00	-13.8%
9) TOTAL, EXPENDITURES			1,706,335.00	1,378,654.00	-19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(327,028.00)	(100,000.00)	-69.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(227,028.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,566.00	60,538.00	-78.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,566.00	60,538.00	-78.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,566.00	60,538.00	-78.9%
2) Ending Balance, June 30 (E + F1e)			60,538.00	60,538.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	60,538.00	60,538.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	488,447.79		
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	5,666.66		
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			494,114.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	213.21		
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			213.21		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			493,901.24		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	906,732.00	906,732.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>906,732.00</b>	<b>906,732.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,166.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	155,880.00	121,860.00	-21.8%
Other Local Revenue					
All Other Local Revenue		8699	314,529.00	250,062.00	-20.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>472,575.00</b>	<b>371,922.00</b>	<b>-21.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,379,307.00</b>	<b>1,278,654.00</b>	<b>-7.3%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	289,296.00	310,115.00	7.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,298.00	156,237.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>445,594.00</b>	<b>466,352.00</b>	<b>4.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	167,643.00	165,388.00	-1.3%
Classified Support Salaries		2200	122,847.00	116,694.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	127,200.00	124,158.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>417,690.00</b>	<b>406,240.00</b>	<b>-2.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	56,061.00	67,297.00	20.0%
PERS		3201-3202	44,140.00	46,175.00	4.6%
OASDI/Medicare/Alternative		3301-3302	37,467.00	36,960.00	-1.4%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	444.00	446.00	0.5%
Workers' Compensation		3601-3602	22,343.00	20,691.00	-7.4%
OPEB, Allocated		3701-3702	12,590.00	11,267.00	-10.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>173,045.00</b>	<b>182,836.00</b>	<b>5.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	500.00	New
Materials and Supplies		4300	452,279.00	106,673.00	-76.4%
Noncapitalized Equipment		4400	9,013.00	2,000.00	-77.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>461,292.00</b>	<b>109,173.00</b>	<b>-76.3%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,778.00	5,500.00	15.1%
Dues and Memberships		5300	800.00	600.00	-25.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	794.00	2,000.00	151.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,817.00	3,700.00	103.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,744.00	20,040.00	105.7%
Professional/Consulting Services and Operating Expenditures		5800	114,084.00	112,260.00	-1.6%
Communications		5900	1,626.00	5,250.00	222.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>133,643.00</b>	<b>149,350.00</b>	<b>11.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	75,071.00	64,703.00	-13.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>75,071.00</b>	<b>64,703.00</b>	<b>-13.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,706,335.00</b>	<b>1,378,654.00</b>	<b>-19.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	100,000.00	100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	906,732.00	906,732.00	0.0%
4) Other Local Revenue		8600-8799	472,575.00	371,922.00	-21.3%
5) TOTAL, REVENUES			1,379,307.00	1,278,654.00	-7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,115,135.00	805,947.00	-27.7%
2) Instruction - Related Services	2000-2999		513,535.00	506,004.00	-1.5%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		75,071.00	64,703.00	-13.8%
8) Plant Services	8000-8999		2,594.00	2,000.00	-22.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,706,335.00	1,378,654.00	-19.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(327,028.00)	(100,000.00)	-69.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(227,028.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,566.00	60,538.00	-78.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,566.00	60,538.00	-78.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,566.00	60,538.00	-78.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	60,538.00	60,538.00	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%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,297,861.00	2,366,797.00	3.0%
3) Other State Revenue		8300-8599	161,191.00	166,026.00	3.0%
4) Other Local Revenue		8600-8799	2,770,979.00	2,864,663.00	3.4%
5) TOTAL, REVENUES			5,230,031.00	5,397,486.00	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,046,693.00	3,106,705.00	2.0%
3) Employee Benefits		3000-3999	731,694.00	738,692.00	1.0%
4) Books and Supplies		4000-4999	2,283,402.00	2,394,000.00	4.8%
5) Services and Other Operating Expenditures		5000-5999	173,488.00	158,666.00	-8.5%
6) Capital Outlay		6000-6999	536,591.00	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	298,255.00	335,899.00	12.6%
9) TOTAL, EXPENDITURES			7,070,123.00	6,733,962.00	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,840,092.00)	(1,336,476.00)	-27.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,712,103.00	1,320,000.00	-22.9%
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			1,712,103.00	1,320,000.00	-22.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(127,989.00)	(16,476.00)	-87.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,680.00	122,691.00	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,680.00	122,691.00	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,680.00	122,691.00	-51.1%
2) Ending Balance, June 30 (E + F1e)			122,691.00	106,215.00	-13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	70,561.97	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			52,129.03	106,215.00	103.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(156,096.10)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,279.20		
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	70,561.97		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(84,254.93)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(84,254.93)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,297,861.00	2,366,797.00	3.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,297,861.00</b>	<b>2,366,797.00</b>	<b>3.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	161,191.00	166,026.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>161,191.00</b>	<b>166,026.00</b>	<b>3.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,500,087.00	2,575,088.00	3.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	4,000.00	166.7%
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	269,392.00	285,575.00	6.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,770,979.00</b>	<b>2,864,663.00</b>	<b>3.4%</b>
<b>TOTAL, REVENUES</b>			<b>5,230,031.00</b>	<b>5,397,486.00</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,558,033.00	2,626,844.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	293,526.00	248,699.00	-15.3%
Clerical, Technical and Office Salaries		2400	195,134.00	231,162.00	18.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,046,693.00	3,106,705.00	2.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	358,604.00	371,198.00	3.5%
OASDI/Medicare/Alternative		3301-3302	224,888.00	231,698.00	3.0%
Health and Welfare Benefits		3401-3402	21,679.00	21,316.00	-1.7%
Unemployment Insurance		3501-3502	1,549.00	1,572.00	1.5%
Workers' Compensation		3601-3602	78,555.00	73,650.00	-6.2%
OPEB, Allocated		3701-3702	46,419.00	39,258.00	-15.4%
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			731,694.00	738,692.00	1.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	282,132.00	264,000.00	-6.4%
Noncapitalized Equipment		4400	31,811.00	15,000.00	-52.8%
Food		4700	1,969,459.00	2,115,000.00	7.4%
TOTAL, BOOKS AND SUPPLIES			2,283,402.00	2,394,000.00	4.8%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,186.00	2,700.00	-15.3%
Dues and Memberships		5300	1,566.00	1,566.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,701.00	35,500.00	23.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,732.00	43,000.00	-29.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,430.00	11,700.00	82.0%
Professional/Consulting Services and Operating Expenditures		5800	63,646.00	55,200.00	-13.3%
Communications		5900	9,227.00	9,000.00	-2.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>173,488.00</b>	<b>158,666.00</b>	<b>-8.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	37,708.00	0.00	-100.0%
Equipment Replacement		6500	498,883.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>536,591.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	298,255.00	335,899.00	12.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>298,255.00</b>	<b>335,899.00</b>	<b>12.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,070,123.00</b>	<b>6,733,962.00</b>	<b>-4.8%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,712,103.00	1,320,000.00	-22.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,712,103.00	1,320,000.00	-22.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,712,103.00	1,320,000.00	-22.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,297,861.00	2,366,797.00	3.0%
3) Other State Revenue		8300-8599	161,191.00	166,026.00	3.0%
4) Other Local Revenue		8600-8799	2,770,979.00	2,864,663.00	3.4%
5) TOTAL, REVENUES			5,230,031.00	5,397,486.00	3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,743,167.00	6,362,563.00	-5.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		298,255.00	335,899.00	12.6%
8) Plant Services	8000-8999		28,701.00	35,500.00	23.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,070,123.00	6,733,962.00	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,840,092.00)	(1,336,476.00)	-27.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,712,103.00	1,320,000.00	-22.9%
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			1,712,103.00	1,320,000.00	-22.9%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(127,989.00)	(16,476.00)	-87.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,680.00	122,691.00	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,680.00	122,691.00	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,680.00	122,691.00	-51.1%
2) Ending Balance, June 30 (E + F1e)			122,691.00	106,215.00	-13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	70,561.97	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			52,129.03	106,215.00	103.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	52,129.03	106,215.00
Total, Restricted Balance		<u>52,129.03</u>	<u>106,215.00</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,216.00	0.00	-100.0%
5) TOTAL, REVENUES			83,216.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	313,733.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,240,171.00	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			1,553,904.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,470,688.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,470,688.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,470,688.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,470,688.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,470,688.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,722.68		
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			9,722.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,722.68		



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,806.00	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	79,410.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			83,216.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			83,216.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	312,740.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	993.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>313,733.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,198,920.00	0.00	-100.0%
Equipment		6400	41,251.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,240,171.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,553,904.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,216.00	0.00	-100.0%
5) TOTAL, REVENUES			83,216.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,553,904.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,553,904.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,470,688.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,470,688.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			9791 1,470,688.00	0.00	-100.0%
b) Audit Adjustments			9793 0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,470,688.00	0.00	-100.0%
d) Other Restatements			9795 0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,470,688.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			9711 0.00	0.00	0.0%
Stores			9712 0.00	0.00	0.0%
Prepaid Expenditures			9713 0.00	0.00	0.0%
All Others			9719 0.00	0.00	0.0%
b) Restricted			9740 0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			9750 0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760 0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			9780 0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			9789 0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790 0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,005,987.00	1,400,000.00	39.2%
5) TOTAL, REVENUES			1,005,987.00	1,400,000.00	39.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	429,174.00	322,621.00	-24.8%
3) Employee Benefits		3000-3999	83,011.00	85,803.00	3.4%
4) Books and Supplies		4000-4999	340,124.00	22,514.00	-93.4%
5) Services and Other Operating Expenditures		5000-5999	11,566,333.00	13,394,459.00	15.8%
6) Capital Outlay		6000-6999	72,065,341.00	113,303,251.00	57.2%
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			84,483,983.00	127,128,648.00	50.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(83,477,996.00)	(125,728,648.00)	50.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(83,477,996.00)	(125,728,648.00)	50.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	232,186,126.00	148,708,130.00	-36.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			232,186,126.00	148,708,130.00	-36.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			232,186,126.00	148,708,130.00	-36.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	148,708,130.00	22,979,482.00	-84.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	191,471,123.25		
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			191,471,123.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	444,107.20		
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			444,107.20		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			191,027,016.05		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,005,987.00	1,400,000.00	39.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,005,987.00	1,400,000.00	39.2%
<b>TOTAL, REVENUES</b>			1,005,987.00	1,400,000.00	39.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	140,979.00	217,429.00	54.2%
Clerical, Technical and Office Salaries		2400	104,613.00	105,192.00	0.6%
Other Classified Salaries		2900	183,582.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>429,174.00</b>	<b>322,621.00</b>	<b>-24.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	330.00	0.00	-100.0%
PERS		3201-3202	44,380.00	50,107.00	12.9%
OASDI/Medicare/Alternative		3301-3302	26,335.00	23,725.00	-9.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	175.00	162.00	-7.4%
Workers' Compensation		3601-3602	9,121.00	7,647.00	-16.2%
OPEB, Allocated		3701-3702	2,670.00	4,162.00	55.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>83,011.00</b>	<b>85,803.00</b>	<b>3.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	208,882.00	15,603.00	-92.5%
Noncapitalized Equipment		4400	131,242.00	6,911.00	-94.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>340,124.00</b>	<b>22,514.00</b>	<b>-93.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,655.00	16,205.00	-53.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	11,527,768.00	13,374,939.00	16.0%
Communications		5900	3,910.00	3,315.00	-15.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,566,333.00</b>	<b>13,394,459.00</b>	<b>15.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	71,856,041.00	113,093,951.00	57.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	209,300.00	209,300.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>72,065,341.00</b>	<b>113,303,251.00</b>	<b>57.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>84,483,983.00</b>	<b>127,128,648.00</b>	<b>50.5%</b>

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,005,987.00	1,400,000.00	39.2%
5) TOTAL, REVENUES			1,005,987.00	1,400,000.00	39.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		84,483,983.00	127,128,648.00	50.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			84,483,983.00	127,128,648.00	50.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(83,477,996.00)	(125,728,648.00)	50.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(83,477,996.00)	(125,728,648.00)	50.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,186,126.00	148,708,130.00	-36.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,186,126.00	148,708,130.00	-36.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,186,126.00	148,708,130.00	-36.0%
2) Ending Balance, June 30 (E + F1e)			148,708,130.00	22,979,482.00	-84.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			148,708,130.00	22,979,482.00	-84.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
9010	Other Restricted Local	148,708,130.00	22,979,482.00
Total, Restricted Balance		<u>148,708,130.00</u>	<u>22,979,482.00</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,219,591.00	3,500,000.00	-81.8%
5) TOTAL, REVENUES			19,219,591.00	3,500,000.00	-81.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	198.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	37.00	0.00	-100.0%
4) Books and Supplies		4000-4999	533,322.00	84,000.00	-84.2%
5) Services and Other Operating Expenditures		5000-5999	1,914,609.00	1,547,787.00	-19.2%
6) Capital Outlay		6000-6999	4,701,584.00	1,438,433.00	-69.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,200,000.00	4,154,291.00	88.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,349,750.00	7,224,511.00	-22.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,869,841.00	(3,724,511.00)	-137.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,869,841.00	(3,724,511.00)	-137.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,865,021.00	24,734,862.00	66.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			14,865,021.00	24,734,862.00	66.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			14,865,021.00	24,734,862.00	66.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		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	24,734,862.00	21,010,351.00	-15.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,969,777.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	417,986.26		
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			25,387,763.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			25,387,763.95		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	82,780.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	19,136,811.00	3,500,000.00	-81.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			19,219,591.00	3,500,000.00	-81.8%
<b>TOTAL, REVENUES</b>			19,219,591.00	3,500,000.00	-81.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	198.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			198.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	25.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3.00	0.00	-100.0%
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	6.00	0.00	-100.0%
OPEB, Allocated		3701-3702	3.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			37.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	194,406.00	84,000.00	-56.8%
Noncapitalized Equipment		4400	338,916.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			533,322.00	84,000.00	-84.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	679,966.00	512,359.00	-24.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	135.00	1,000.00	640.7%
Professional/Consulting Services and Operating Expenditures		5800	1,234,508.00	1,034,428.00	-16.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,914,609.00</b>	<b>1,547,787.00</b>	<b>-19.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	154,468.00	102,361.00	-33.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,547,116.00	1,336,072.00	-70.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,701,584.00</b>	<b>1,438,433.00</b>	<b>-69.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,235,000.00	2,624,291.00	112.5%
Other Debt Service - Principal		7439	965,000.00	1,530,000.00	58.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,200,000.00</b>	<b>4,154,291.00</b>	<b>88.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,349,750.00</b>	<b>7,224,511.00</b>	<b>-22.7%</b>



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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,219,591.00	3,500,000.00	-81.8%
5) TOTAL, REVENUES			19,219,591.00	3,500,000.00	-81.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		848,679.00	922,040.00	8.6%
8) Plant Services	8000-8999		6,299,421.00	2,148,180.00	-65.9%
9) Other Outgo	9000-9999	Except 7600-7699	2,201,650.00	4,154,291.00	88.7%
10) TOTAL, EXPENDITURES			9,349,750.00	7,224,511.00	-22.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,869,841.00	(3,724,511.00)	-137.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,869,841.00	(3,724,511.00)	-137.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,865,021.00	24,734,862.00	66.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,865,021.00	24,734,862.00	66.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,865,021.00	24,734,862.00	66.4%
2) Ending Balance, June 30 (E + F1e)			24,734,862.00	21,010,351.00	-15.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,734,862.00	21,010,351.00	-15.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	0.00	-100.0%
5) TOTAL, REVENUES			70.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			49.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			49.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,935.00	15,984.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,935.00	15,984.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,935.00	15,984.00	0.3%
2) Ending Balance, June 30 (E + F1e)			15,984.00	15,984.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,984.00	15,984.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,019.16		
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			16,019.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,019.16		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	70.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			70.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			70.00	0.00	-100.0%



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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			21.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			21.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70.00	0.00	-100.0%
5) TOTAL, REVENUES			70.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		21.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			49.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			49.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,935.00	15,984.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,935.00	15,984.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,935.00	15,984.00	0.3%
2) Ending Balance, June 30 (E + F1e)			15,984.00	15,984.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,984.00	15,984.00	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%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,269,450.00	1,269,450.00	0.0%
5) TOTAL, REVENUES			1,269,450.00	1,269,450.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	78,398.00	57,398.00	-26.8%
6) Capital Outlay		6000-6999	58,351.00	57,273.00	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	981,438.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,118,187.00	114,671.00	-89.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			151,263.00	1,154,779.00	663.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,489,992.00	2,040,000.00	-18.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,489,992.00)	(2,040,000.00)	-18.1%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,338,729.00)	(885,221.00)	-62.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,161,807.00	24,823,078.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,161,807.00	24,823,078.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,161,807.00	24,823,078.00	-8.6%
2) Ending Balance, June 30 (E + F1e)			24,823,078.00	23,937,857.00	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,823,078.00	23,937,857.00	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	25,156,676.73		
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	1,180,184.98		
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			26,336,861.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			26,336,861.71		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,157,524.00	1,157,524.00	0.0%
Interest		8660	111,926.00	111,926.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,269,450.00	1,269,450.00	0.0%
<b>TOTAL, REVENUES</b>			1,269,450.00	1,269,450.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	78,398.00	57,398.00	-26.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>78,398.00</b>	<b>57,398.00</b>	<b>-26.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	58,351.00	57,273.00	-1.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>58,351.00</b>	<b>57,273.00</b>	<b>-1.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	981,438.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>981,438.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,118,187.00</b>	<b>114,671.00</b>	<b>-89.7%</b>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	777,889.00	720,000.00	-7.4%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,712,103.00	1,320,000.00	-22.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,489,992.00	2,040,000.00	-18.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,489,992.00)	(2,040,000.00)	-18.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,269,450.00	1,269,450.00	0.0%
5) TOTAL, REVENUES			1,269,450.00	1,269,450.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		136,749.00	114,671.00	-16.1%
9) Other Outgo	9000-9999	Except 7600-7699	981,438.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,118,187.00	114,671.00	-89.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			151,263.00	1,154,779.00	663.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,489,992.00	2,040,000.00	-18.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,489,992.00)	(2,040,000.00)	-18.1%



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,338,729.00)	(885,221.00)	-62.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,161,807.00	24,823,078.00	-8.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,161,807.00	24,823,078.00	-8.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,161,807.00	24,823,078.00	-8.6%
2) Ending Balance, June 30 (E + F1e)			24,823,078.00	23,937,857.00	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,823,078.00	23,937,857.00	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	203,300.00	203,300.00	0.0%
4) Other Local Revenue		8600-8799	47,289,972.00	268,916,050.00	468.7%
5) TOTAL, REVENUES			47,493,272.00	269,119,350.00	466.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	37,609,913.00	269,119,350.00	615.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,609,913.00	269,119,350.00	615.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,883,359.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,883,359.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	34,666,579.00	44,573,023.00	28.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			34,666,579.00	44,573,023.00	28.6%
d) Other Restatements					
		9795	23,085.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			34,689,664.00	44,573,023.00	28.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	44,573,023.00	44,573,023.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	44,035,463.68		
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			44,035,463.68		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			44,035,463.68		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	203,300.00	203,300.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			203,300.00	203,300.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	44,157,611.00	265,688,750.00	501.7%
Unsecured Roll		8612	1,996,200.00	1,996,200.00	0.0%
Prior Years' Taxes		8613	(94,917.00)	0.00	-100.0%
Supplemental Taxes		8614	1,137,178.00	1,137,200.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	93,900.00	93,900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			47,289,972.00	268,916,050.00	468.7%
<b>TOTAL, REVENUES</b>			47,493,272.00	269,119,350.00	466.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	22,795,000.00	254,595,000.00	1016.9%
Bond Interest and Other Service Charges		7434	14,814,913.00	14,524,350.00	-2.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>37,609,913.00</b>	<b>269,119,350.00</b>	<b>615.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>37,609,913.00</b>	<b>269,119,350.00</b>	<b>615.6%</b>

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



Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	203,300.00	203,300.00	0.0%
4) Other Local Revenue		8600-8799	47,289,972.00	268,916,050.00	468.7%
5) TOTAL, REVENUES			47,493,272.00	269,119,350.00	466.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	37,609,913.00	269,119,350.00	615.6%
10) TOTAL, EXPENDITURES			37,609,913.00	269,119,350.00	615.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,883,359.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,883,359.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,666,579.00	44,573,023.00	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,666,579.00	44,573,023.00	28.6%
d) Other Restatements		9795	23,085.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,689,664.00	44,573,023.00	28.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Estimated Actuals</b>	<b>2017-18 Budget</b>
9010	Other Restricted Local	44,573,023.00	44,573,023.00
Total, Restricted Balance		<u>44,573,023.00</u>	<u>44,573,023.00</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	285,370.00	328,000.00	14.9%
5) TOTAL, REVENUES			285,370.00	328,000.00	14.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	96,370.00	78,000.00	-19.1%
5) Services and Other Operating Expenses		5000-5999	189,000.00	250,000.00	32.3%
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			285,370.00	328,000.00	14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,424.00	4,424.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,424.00	4,424.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,424.00	4,424.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			4,424.00	4,424.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,424.00	4,424.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,014.84		
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			24,014.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	114,330.07		
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			114,330.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			(90,315.23)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	370.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	285,000.00	328,000.00	15.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			285,370.00	328,000.00	14.9%
<b>TOTAL, REVENUES</b>			285,370.00	328,000.00	14.9%



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,370.00	28,000.00	6.2%
Noncapitalized Equipment		4400	70,000.00	50,000.00	-28.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			96,370.00	78,000.00	-19.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	189,000.00	250,000.00	32.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>189,000.00</b>	<b>250,000.00</b>	<b>32.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>285,370.00</b>	<b>328,000.00</b>	<b>14.9%</b>

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	285,370.00	328,000.00	14.9%
5) TOTAL, REVENUES			285,370.00	328,000.00	14.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		285,370.00	328,000.00	14.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			285,370.00	328,000.00	14.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,424.00	4,424.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,424.00	4,424.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,424.00	4,424.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			4,424.00	4,424.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,424.00	4,424.00	0.0%

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

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	33,821.14	33,821.14	33,821.14	34,502.00	34,502.00	34,502.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	33,821.14	33,821.14	33,821.14	34,502.00	34,502.00	34,502.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	33,821.14	33,821.14	33,821.14	34,502.00	34,502.00	34,502.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	340.00	340.00	340.00	340.00	340.00	340.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	340.00	340.00	340.00	340.00	340.00	340.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	340.00	340.00	340.00	340.00	340.00	340.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	66,634,472.75	6,597,904.25	73,232,377.00			73,232,377.00
Work in Progress	30,743,343.81		30,743,343.81			30,743,343.81
Total capital assets not being depreciated	97,377,816.56	6,597,904.25	103,975,720.81	0.00	0.00	103,975,720.81
Capital assets being depreciated:						
Land Improvements	45,708,729.70		45,708,729.70			45,708,729.70
Buildings	427,995,622.45		427,995,622.45			427,995,622.45
Equipment	12,304,941.68		12,304,941.68			12,304,941.68
Total capital assets being depreciated	486,009,293.83	0.00	486,009,293.83	0.00	0.00	486,009,293.83
Accumulated Depreciation for:						
Land Improvements	(27,508,828.88)		(27,508,828.88)			(27,508,828.88)
Buildings	(164,674,250.86)		(164,674,250.86)			(164,674,250.86)
Equipment	(10,364,241.97)	418,699.00	(9,945,542.97)			(9,945,542.97)
Total accumulated depreciation	(202,547,321.71)	418,699.00	(202,128,622.71)	0.00	0.00	(202,128,622.71)
Total capital assets being depreciated, net	283,461,972.12	418,699.00	283,880,671.12	0.00	0.00	283,880,671.12
Governmental activity capital assets, net	380,839,788.68	7,016,603.25	387,856,391.93	0.00	0.00	387,856,391.93
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			43,287,647.23	28,379,685.50	22,664,958.10	25,705,411.49	14,050,105.84	1,802,616.30	40,038,630.41	28,141,186.95
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,915,144.00	6,915,144.00	22,964,617.18	12,434,686.00	12,434,686.00	22,964,617.18	12,434,686.00	9,957,807.00
Property Taxes	8020-8079		0.00	3,510,499.66	3,365,736.78	0.00	566,987.92	39,821,853.48	361,907.18	25,200,803.37
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	169,890.90	0.00
Federal Revenue	8100-8299		47,059.59	21,808.10	(17,216.92)	78,050.05	9,182.36	1,637,903.18	89,527.99	72,311.07
Other State Revenue	8300-8599		2,458,711.89	(359,811.50)	1,393,555.64	1,222,216.83	2,250,249.68	3,940,792.58	4,703,250.28	2,615,772.47
Other Local Revenue	8600-8799		213,544.17	335,865.59	641,669.14	1,221,140.95	602,277.50	1,699,023.79	495,505.41	1,069,794.11
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,634,459.65	10,423,505.85	28,348,361.82	14,956,093.83	15,863,383.46	70,064,190.21	18,254,767.76	38,916,488.02
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,893,131.70	1,835,178.69	18,081,339.49	18,487,010.57	18,815,410.97	18,680,187.28	18,351,786.88	18,622,234.27
Classified Salaries	2000-2999		2,536,029.01	3,550,440.61	4,915,065.74	5,078,096.18	5,210,935.79	5,150,554.15	5,186,783.13	5,180,744.97
Employee Benefits	3000-3999		1,078,858.22	1,366,192.32	5,188,277.98	5,773,788.98	5,356,341.32	4,846,729.90	4,971,422.06	4,971,422.06
Books and Supplies	4000-4999		472,553.54	2,749,887.82	712,835.00	572,670.81	561,991.64	523,279.62	499,251.48	1,023,866.00
Services	5000-5999		564,528.04	1,385,455.27	1,302,237.99	1,347,220.30	1,967,976.24	3,094,783.20	1,527,149.56	2,813,643.74
Capital Outlay	6000-6599		0.00	583,736.68	19,435.80	799,739.13	41,080.22	579,540.31	48,147.79	125,891.00
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	1,803,342.86	438,599.69	438,599.69
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			6,545,100.51	11,470,891.39	30,219,192.00	32,058,525.97	31,953,736.18	34,678,417.32	31,023,140.59	33,176,401.73
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		27,123.82	124,238.49	217,607.04	0.00	0.00	0.00	(145,909.10)	(1,909.00)
Accounts Receivable	9200-9299		885,734.14	4,684,844.84	148,629.33	1,738,842.33	181,255.28	154,671.17	19,333.90	196,942.01
Due From Other Funds	9310		233.19	1,865.50	580,869.77	0.00	0.00	0.00	0.00	0.00
Stores	9320		10,989.51	(29,946.98)	13,361.99	20,680.88	20,188.47	(4,409.23)	2,775.36	5,277.00
Prepaid Expenditures	9330		198,898.56	1,820,517.19	166,704.34	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	583,492.98	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	1,122,979.22	6,601,519.04	1,710,665.45	1,759,523.21	201,443.75	150,261.94	(123,799.84)	200,310.01
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		19,120,116.44	11,268,860.90	(3,954,048.61)	(3,687,603.28)	(3,641,419.43)	(2,699,979.28)	(994,729.21)	1,117,214.01
Due To Other Funds	9610		183.65	0.00	229,377.28	0.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	524,053.21	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	19,120,300.09	11,268,860.90	(3,200,618.12)	(3,687,603.28)	(3,641,419.43)	(2,699,979.28)	(994,729.21)	1,117,214.01
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(17,997,320.87)	(4,667,341.86)	4,911,283.57	5,447,126.49	3,842,863.18	2,850,241.22	870,929.37	(916,904.00)
E. NET INCREASE/DECREASE (B - C + D)			(14,907,961.73)	(5,714,727.40)	3,040,453.39	(11,655,305.65)	(12,247,489.54)	38,236,014.11	(11,897,443.46)	4,823,182.29
F. ENDING CASH (A + E)			28,379,685.50	22,664,958.10	25,705,411.49	14,050,105.84	1,802,616.30	40,038,630.41	28,141,186.95	32,964,369.24
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		32,964,369.24	25,744,025.56	47,720,651.10	30,328,323.89				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,487,738.18	9,957,807.00	9,957,807.00	21,496,002.46	0.00		168,920,742.00	168,920,742.00
Property Taxes	8020-8079	(3,064,147.47)	35,949,446.65	1,737,154.47	13,185,484.96	0.00		120,635,727.00	120,635,727.00
Miscellaneous Funds	8080-8099	0.00	0.00	92,501.75	188,907.60	178,391.75		629,692.00	629,692.00
Federal Revenue	8100-8299	897,575.53	498,142.94	3,466,340.30	872,324.05	3,804,939.76		11,477,948.00	11,477,948.00
Other State Revenue	8300-8599	1,739,088.90	3,061,253.37	970,919.91	102,803.28	4,457,664.67		28,556,468.00	28,556,468.00
Other Local Revenue	8600-8799	1,231,507.17	1,308,217.22	602,277.50	223,910.40	721,489.05		10,366,222.00	10,366,222.00
Interfund Transfers In	8910-8929	1,349,000.00	0.00	0.00	0.00	71,000.00		1,420,000.00	1,420,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		22,640,762.31	50,774,867.18	16,827,000.93	36,069,432.75	9,233,485.23	0.00	342,006,799.00	342,006,799.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	18,680,187.28	18,680,187.28	18,583,598.92	21,751,696.87	714,753.80		193,176,704.00	193,176,704.00
Classified Salaries	2000-2999	5,591,340.14	5,247,164.78	5,144,515.98	4,800,340.62	2,789,631.90		60,381,643.00	60,381,643.00
Employee Benefits	3000-3999	4,993,107.65	5,003,950.45	5,058,164.43	2,510,107.32	3,095,618.31		54,213,981.00	54,213,981.00
Books and Supplies	4000-4999	869,017.95	525,949.42	822,296.55	523,279.62	3,492,090.55		13,348,970.00	13,348,970.00
Services	5000-5999	1,374,209.69	1,392,202.62	1,605,868.61	1,320,230.92	2,795,650.82		22,491,157.00	22,491,157.00
Capital Outlay	6000-6599	6,404.98	4,638.09	0.00	0.00	0.00		2,208,614.00	2,208,614.00
Other Outgo	7000-7499	349,437.99	349,437.99	349,437.99	0.00	65,258.79		3,794,115.00	3,794,115.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	100,000.00		100,000.00	100,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		31,863,705.68	31,203,530.63	31,563,882.48	30,905,655.35	13,053,004.17	0.00	349,715,184.00	349,715,184.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(10,669.34)	(569.03)	58,599.97	(213,386.72)	0.00		55,126.13	
Accounts Receivable	9200-9299	253,714.01	262,363.01	3,557,355.40	0.00	0.00		12,083,685.42	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		582,968.46	
Stores	9320	23,640.00	(36,317.00)	2,609.00	(10,071.86)	0.00		18,777.14	
Prepaid Expenditures	9330	(65,710.99)	(6,436.00)	(38,505.00)	(2,034,189.81)	0.00		41,278.29	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		583,492.98	
SUBTOTAL		200,973.68	219,040.98	3,580,059.37	(2,257,648.39)	0.00	0.00	13,365,328.42	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(1,801,626.01)	(2,186,248.01)	6,235,505.03	0.00	0.00		18,776,042.55	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		229,560.93	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		524,053.21	
SUBTOTAL		(1,801,626.01)	(2,186,248.01)	6,235,505.03	0.00	0.00	0.00	19,529,656.69	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		2,002,599.69	2,405,288.99	(2,655,445.66)	(2,257,648.39)	0.00	0.00	(6,164,328.27)	
E. NET INCREASE/DECREASE (B - C + D)		(7,220,343.68)	21,976,625.54	(17,392,327.21)	2,906,129.01	(3,819,518.94)	0.00	(13,872,713.27)	(7,708,385.00)
F. ENDING CASH (A + E)		25,744,025.56	47,720,651.10	30,328,323.89	33,234,452.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,414,933.96	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
<b>A. BEGINNING CASH</b>			33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>			33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		33,234,452.90	33,234,452.90	33,234,452.90	33,234,452.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,234,452.90	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_  
\_\_\_\_\_

(  ) 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 28, 2017

For additional information on this certification, please contact:

Name: Rais Abbasi

Title: Director of Budget, Audit & Attendance

Telephone: (510) 659-2540

E-mail: rabbasi@fremont.k12.ca.us

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	189,834,015.00	301	4,958.00	303	189,829,057.00	305	4,924,778.00		307	184,904,279.00	309
2000 - Classified Salaries	56,590,557.00	311	561,704.00	313	56,028,853.00	315	3,798,317.00		317	52,230,536.00	319
3000 - Employee Benefits	45,955,896.00	321	1,163,600.00	323	44,792,296.00	325	1,760,473.00		327	43,031,823.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,888,417.00	331	62,456.00	333	18,825,961.00	335	2,799,261.00		337	16,026,700.00	339
5000 - Services. . . & 7300 - Indirect Costs	30,588,944.00	341	131,293.00	343	30,457,651.00	345	9,250,227.00		347	21,207,424.00	349
TOTAL					339,933,818.00	365			TOTAL	317,400,762.00	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. . . . .			64.26%
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) . . . . .	64.26%
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). . . . .	317,400,762.00
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	193,176,704.00	301	8,671.00	303	193,168,033.00	305	4,943,820.00		307	188,224,213.00	309
2000 - Classified Salaries	60,381,643.00	311	564,844.00	313	59,816,799.00	315	5,428,129.00		317	54,388,670.00	319
3000 - Employee Benefits	54,213,981.00	321	3,409,188.00	323	50,804,793.00	325	2,316,979.00		327	48,487,814.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,368,970.00	331	31,713.00	333	13,337,257.00	335	2,959,952.00		337	10,377,305.00	339
5000 - Services. . . & 7300 - Indirect Costs	21,897,308.00	341	79,202.00	343	21,818,106.00	345	6,621,462.00		347	15,196,644.00	349
TOTAL					338,944,988.00	365			TOTAL	316,674,646.00	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. . . . .			66.54%
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) . . . . .	66.54%
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). . . . .	316,674,646.00
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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	412,115,000.00		412,115,000.00		22,795,000.00	389,320,000.00	25,495,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	54,570,000.00		54,570,000.00		965,000.00	53,605,000.00	1,015,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	26,900,378.00		26,900,378.00	6,699,889.00		33,600,267.00	
Compensated Absences Payable	1,634,733.22		1,634,733.22	78,894.00		1,713,627.22	
Governmental activities long-term liabilities	495,220,111.22	0.00	495,220,111.22	6,778,783.00	23,760,000.00	478,238,894.22	26,510,000.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	288,379,263.00	5.99%	305,667,191.00	6.28%	324,850,823.00
2. Federal Revenues	8100-8299	72,894.00	0.00%	72,894.00	0.00%	72,894.00
3. Other State Revenues	8300-8599	6,482,760.00	2.42%	6,639,729.00	3.38%	6,864,388.00
4. Other Local Revenues	8600-8799	7,821,373.00	0.00%	7,821,373.00	0.00%	7,821,373.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,420,000.00	-50.70%	700,000.00	-100.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(53,402,322.00)	1.82%	(54,372,960.00)	2.23%	(55,587,339.00)
6. Total (Sum lines A1 thru A5c)		250,773,968.00	6.28%	266,528,227.00	6.56%	284,022,139.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				161,189,203.00		167,593,818.00
b. Step & Column Adjustment				2,417,838.00		2,513,907.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,986,777.00		5,047,571.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	161,189,203.00	3.97%	167,593,818.00	4.51%	175,155,296.00
2. Classified Salaries						
a. Base Salaries				33,830,856.00		34,397,870.00
b. Step & Column Adjustment				507,463.00		515,968.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				59,551.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,830,856.00	1.68%	34,397,870.00	1.50%	34,913,838.00
3. Employee Benefits	3000-3999	40,741,827.00	12.98%	46,029,788.00	12.44%	51,756,004.00
4. Books and Supplies	4000-4999	6,675,264.00	1.37%	6,766,716.00	0.00%	6,766,716.00
5. Services and Other Operating Expenditures	5000-5999	14,599,720.00	0.27%	14,639,785.00	0.00%	14,639,785.00
6. Capital Outlay	6000-6999	115,000.00	1363.02%	1,682,477.00	-93.16%	115,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,387,964.00	0.00%	4,387,964.00	0.00%	4,387,964.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,707,261.00)	-3.11%	(4,560,806.00)	1.85%	(4,645,232.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				270,233.00		724,018.00
11. Total (Sum lines B1 thru B10)		256,932,573.00	5.59%	271,307,845.00	4.65%	283,913,389.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,158,605.00)		(4,779,618.00)		108,750.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,860,541.00		17,701,936.00		12,922,318.00
2. Ending Fund Balance (Sum lines C and D1)		17,701,936.00		12,922,318.00		13,031,068.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	395,329.00		395,329.00		395,329.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,814,477.00		1,650,000.00		1,330,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,491,456.00		10,876,646.00		11,304,864.00
2. Unassigned/Unappropriated	9790	674.00		343.00		875.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,701,936.00		12,922,318.00		13,031,068.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,491,456.00		10,876,646.00		11,304,864.00
c. Unassigned/Unappropriated	9790	674.00		343.00		875.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,492,130.00		10,876,989.00		11,305,739.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1D - Increased in teachers salaries due to enrollment growth; \$3,574,574 in 2018-19, & \$5,047,571 in 2019-20. Increased in certificated salaries to cover BTSA in 2018-19 in the amount of \$412,203.						
Line B2D - Increased in classified salaries in the amount of \$59,551 to cover BTSA for 2018-19.						
Line B10 - Projected increased in Supplemental Grant; \$270,233 in 2018-19, and \$724,018 in 2019-20.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,806,898.00	0.00%	1,806,898.00	0.00%	1,806,898.00
2. Federal Revenues	8100-8299	11,405,054.00	0.00%	11,405,054.00	0.00%	11,405,054.00
3. Other State Revenues	8300-8599	22,073,708.00	-4.33%	21,117,265.00	2.15%	21,571,286.00
4. Other Local Revenues	8600-8799	2,544,849.00	0.00%	2,544,849.00	0.00%	2,544,849.00
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	53,402,322.00	1.82%	54,372,960.00	2.23%	55,587,339.00
6. Total (Sum lines A1 thru A5c)		91,232,831.00	0.02%	91,247,026.00	1.83%	92,915,426.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,987,501.00		32,055,111.00
b. Step & Column Adjustment				479,813.00		480,827.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(412,203.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,987,501.00	0.21%	32,055,111.00	1.50%	32,535,938.00
2. Classified Salaries						
a. Base Salaries				26,550,787.00		26,774,676.00
b. Step & Column Adjustment				398,262.00		401,620.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(174,373.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,550,787.00	0.84%	26,774,676.00	1.50%	27,176,296.00
3. Employee Benefits	3000-3999	13,472,154.00	7.24%	14,447,347.00	8.85%	15,725,252.00
4. Books and Supplies	4000-4999	6,673,706.00	-7.82%	6,151,563.00	-9.37%	5,575,185.00
5. Services and Other Operating Expenditures	5000-5999	7,891,437.00	-0.51%	7,851,372.00	0.00%	7,851,372.00
6. Capital Outlay	6000-6999	2,093,614.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,113,412.00	-3.56%	3,966,957.00	2.13%	4,051,383.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		92,782,611.00	-1.66%	91,247,026.00	1.83%	92,915,426.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(1,549,780.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,167,184.00		617,404.00		617,404.00
2. Ending Fund Balance (Sum lines C and D1)		617,404.00		617,404.00		617,404.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	617,404.00		617,404.00		617,404.00
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)		617,404.00		617,404.00		617,404.00

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B1D & B2D - Reduction in certificated and classified salaries in 2018-19; (\$412,203) & (\$174,373) respectively due to Educator Effectiveness funding termination.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</b>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	290,186,161.00	5.96%	307,474,089.00	6.24%	326,657,721.00
2. Federal Revenues	8100-8299	11,477,948.00	0.00%	11,477,948.00	0.00%	11,477,948.00
3. Other State Revenues	8300-8599	28,556,468.00	-2.80%	27,756,994.00	2.45%	28,435,674.00
4. Other Local Revenues	8600-8799	10,366,222.00	0.00%	10,366,222.00	0.00%	10,366,222.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,420,000.00	-50.70%	700,000.00	-100.00%	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)		342,006,799.00	4.61%	357,775,253.00	5.36%	376,937,565.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				193,176,704.00		199,648,929.00
b. Step & Column Adjustment				2,897,651.00		2,994,734.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,574,574.00		5,047,571.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	193,176,704.00	3.35%	199,648,929.00	4.03%	207,691,234.00
2. Classified Salaries						
a. Base Salaries				60,381,643.00		61,172,546.00
b. Step & Column Adjustment				905,725.00		917,588.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(114,822.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	60,381,643.00	1.31%	61,172,546.00	1.50%	62,090,134.00
3. Employee Benefits	3000-3999	54,213,981.00	11.55%	60,477,135.00	11.58%	67,481,256.00
4. Books and Supplies	4000-4999	13,348,970.00	-3.23%	12,918,279.00	-4.46%	12,341,901.00
5. Services and Other Operating Expenditures	5000-5999	22,491,157.00	0.00%	22,491,157.00	0.00%	22,491,157.00
6. Capital Outlay	6000-6999	2,208,614.00	-23.82%	1,682,477.00	-93.16%	115,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,387,964.00	0.00%	4,387,964.00	0.00%	4,387,964.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(593,849.00)	0.00%	(593,849.00)	0.00%	(593,849.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				270,233.00		724,018.00
11. Total (Sum lines B1 thru B10)		349,715,184.00	3.67%	362,554,871.00	3.94%	376,828,815.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(7,708,385.00)		(4,779,618.00)		108,750.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,027,725.00		18,319,340.00		13,539,722.00
2. Ending Fund Balance (Sum lines C and D1)		18,319,340.00		13,539,722.00		13,648,472.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	395,329.00		395,329.00		395,329.00
b. Restricted	9740	617,404.00		617,404.00		617,404.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,814,477.00		1,650,000.00		1,330,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,491,456.00		10,876,646.00		11,304,864.00
2. Unassigned/Unappropriated	9790	674.00		343.00		875.00
f. Total Components of Ending Fund Balance		18,319,340.00		13,539,722.00		13,648,472.00
<b>(Line D3f must agree with line D2)</b>						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,491,456.00		10,876,646.00		11,304,864.00
c. Unassigned/Unappropriated	9790	674.00		343.00		875.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,492,130.00		10,876,989.00		11,305,739.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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)						
		11,988,121.00		11,988,121.00		11,988,121.00
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)						
		34,502.00		35,417.00		36,708.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		349,715,184.00		362,554,871.00		376,828,815.00
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)		349,715,184.00		362,554,871.00		376,828,815.00
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)		6,994,303.68		7,251,097.42		7,536,576.30
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)		6,994,303.68		7,251,097.42		7,536,576.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 8,412,834.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 285,088,169.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.95%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,059,718.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,371,913.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	69,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	923,413.25
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,424,544.25
9. Carry-Forward Adjustment (Part IV, Line F)	(4,165,703.61)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,258,840.64

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	227,722,721.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	39,831,924.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,222,873.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,180,191.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	597,835.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,698,049.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	287,994.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	30,378,730.75
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,779,683.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,631,264.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,235,277.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	337,566,541.75

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

3.98%

**D. Preliminary Proposed Indirect Cost Rate**  
(For final approved fixed-with-carry-forward rate for use in 2018-19 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

2.74%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>13,424,544.25</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>2,461,204.72</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.94%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.94%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.94%) times Part III, Line B18); zero if positive	<u>(4,165,703.61)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(4,165,703.61)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.74%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,082,851.81) is applied to the current year calculation and the remainder (\$-2,082,851.80) is deferred to one or more future years:	<u>3.36%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,388,567.87) is applied to the current year calculation and the remainder (\$-2,777,135.74) is deferred to one or more future years:	<u>3.57%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(4,165,703.61)</u>

Approved indirect cost rate: 5.94%  
Highest rate used in any program: 5.94%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	3,540,103.00	210,281.00	5.94%
01	3060	57,218.00	3,399.00	5.94%
01	3061	17,135.00	1,018.00	5.94%
01	3110	22,291.00	1,324.00	5.94%
01	3310	10,403,685.00	617,979.00	5.94%
01	3311	76,769.00	4,560.00	5.94%
01	3315	220,060.00	13,072.00	5.94%
01	3320	465,973.00	27,679.00	5.94%
01	3327	25,000.00	1,485.00	5.94%
01	3345	1,176.00	69.00	5.87%
01	3385	25,000.00	1,485.00	5.94%
01	3410	284,942.00	16,926.00	5.94%
01	3550	151,820.00	7,591.00	5.00%
01	4035	587,140.00	34,876.00	5.94%
01	4201	309,886.00	18,408.00	5.94%
01	4203	681,433.00	13,628.00	2.00%
01	4510	35,969.00	2,136.00	5.94%
01	6010	305,833.00	18,167.00	5.94%
01	6230	75,881.00	4,507.00	5.94%
01	6385	256,644.00	15,244.00	5.94%
01	6500	46,024,021.00	2,734,044.00	5.94%
01	6510	224,789.00	13,352.00	5.94%
01	6512	1,179,506.00	70,063.00	5.94%
01	6515	5,989.00	356.00	5.94%
01	7220	123,017.00	7,307.00	5.94%
01	7338	353,919.00	21,023.00	5.94%
01	8150	10,064,545.00	597,834.00	5.94%
01	9010	8,979,474.00	3,103.00	0.03%
11	6391	3,082,547.00	183,103.00	5.94%
11	9010	163,565.00	8,545.00	5.22%
12	6105	855,892.00	50,840.00	5.94%
12	9010	775,372.00	24,231.00	3.13%
13	5310	6,235,277.00	298,255.00	4.78%

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	369,221,106.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,541,428.00
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	597,835.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	19,954,863.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,387,964.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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)				25,040,662.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,840,092.00
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)				327,479,108.00

<b>Section II - Expenditures Per ADA</b>		<b>2016-17 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		34,161.14
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,586.31
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	301,870,035.17	8,945.68
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)	301,870,035.17	8,945.68
B. Required effort (Line A.2 times 90%)	271,683,031.65	8,051.11
C. Current year expenditures (Line I.E and Line II.B)	327,479,108.00	9,586.31
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%

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

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	(201,398.00)	0.00	(624,122.00)				
Other Sources/Uses Detail					777,889.00	100,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	185,037.00	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	52.00	0.00	250,796.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,744.00	0.00	75,071.00	0.00				
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	6,430.00	0.00	298,255.00	0.00				
Other Sources/Uses Detail					1,712,103.00	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	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	135.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,489,992.00		
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



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>201,398.00</b>	<b>(201,398.00)</b>	<b>624,122.00</b>	<b>(624,122.00)</b>	<b>2,589,992.00</b>	<b>2,589,992.00</b>	<b>0.00</b>	<b>0.00</b>

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	(217,895.00)	0.00	(593,849.00)				
Other Sources/Uses Detail					1,420,000.00	100,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	185,100.00	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	55.00	0.00	193,247.00	0.00				
Other Sources/Uses Detail					0.00	700,000.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	20,040.00	0.00	64,703.00	0.00				
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,700.00	0.00	335,899.00	0.00				
Other Sources/Uses Detail					1,320,000.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,000.00	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	2,040,000.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>217,895.00</b>	<b>(217,895.00)</b>	<b>593,849.00</b>	<b>(593,849.00)</b>	<b>2,840,000.00</b>	<b>2,840,000.00</b>		

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	33,005	33,030		
Charter School				
<b>Total ADA</b>	<b>33,005</b>	<b>33,030</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	33,400	33,509		
Charter School				
<b>Total ADA</b>	<b>33,400</b>	<b>33,509</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	33,979	33,821		
Charter School	0	0		
<b>Total ADA</b>	<b>33,979</b>	<b>33,821</b>	<b>0.5%</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	34,502			
Charter School	0			
<b>Total ADA</b>	<b>34,502</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	34,199	33,961		
Charter School				
<b>Total Enrollment</b>	<b>34,199</b>	<b>33,961</b>	<b>0.7%</b>	<b>Met</b>
Second Prior Year (2015-16)				
District Regular	34,376	34,547		
Charter School				
<b>Total Enrollment</b>	<b>34,376</b>	<b>34,547</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2016-17)				
District Regular	34,973	34,832		
Charter School				
<b>Total Enrollment</b>	<b>34,973</b>	<b>34,832</b>	<b>0.4%</b>	<b>Met</b>
Budget Year (2017-18)				
District Regular	35,507			
Charter School				
<b>Total Enrollment</b>	<b>35,507</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	33,031	33,961	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>33,031</b>	<b>33,961</b>	<b>97.3%</b>
Second Prior Year (2015-16)			
District Regular	33,509	34,547	
Charter School			
<b>Total ADA/Enrollment</b>	<b>33,509</b>	<b>34,547</b>	<b>97.0%</b>
First Prior Year (2016-17)			
District Regular	33,821	34,832	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>33,821</b>	<b>34,832</b>	<b>97.1%</b>
		Historical Average Ratio:	97.1%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		97.6%

**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	34,502	35,507		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>34,502</b>	<b>35,507</b>	<b>97.2%</b>	<b>Met</b>
1st Subsequent Year (2018-19)				
District Regular	35,417	36,448		
Charter School				
<b>Total ADA/Enrollment</b>	<b>35,417</b>	<b>36,448</b>	<b>97.2%</b>	<b>Met</b>
2nd Subsequent Year (2019-20)				
District Regular	36,708	37,777		
Charter School				
<b>Total ADA/Enrollment</b>	<b>36,708</b>	<b>37,777</b>	<b>97.2%</b>	<b>Met</b>

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

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

- 1a. STANDARD 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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
LCFF Target (Reference Only)				
<b>Step 1 - Change in Population</b>	<b>Prior Year (2016-17)</b>	<b>Budget Year (2017-18)</b>	<b>1st Subsequent Year (2018-19)</b>	<b>2nd Subsequent Year (2019-20)</b>
a. ADA (Funded) (Form A, lines A6 and C4)	33,821.14	34,502.00	35,417.00	36,708.00
b. Prior Year ADA (Funded)		33,821.14	34,502.00	35,417.00
c. Difference (Step 1a minus Step 1b)		680.86	915.00	1,291.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.01%	2.65%	3.65%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		278,265,814.00	289,556,469.00	306,814,274.00
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)		6,423,106.00	10,544,540.00	9,284,842.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		6,423,106.00	10,544,540.00	9,284,842.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.31%	3.64%	3.03%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>		4.32%	6.29%	6.68%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>3.32% to 5.32%</b>	<b>5.29% to 7.29%</b>	<b>5.68% to 7.68%</b>

**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)	120,635,727.00	120,635,727.00	120,635,727.00	120,635,727.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	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)	278,265,814.00	289,556,469.00	306,814,274.00	325,957,932.00
District's Projected Change in LCFF Revenue:		4.06%	5.96%	6.24%
<b>LCFF Revenue Standard:</b>		<b>3.32% to 5.32%</b>	<b>5.29% to 7.29%</b>	<b>5.68% to 7.68%</b>
<b>Status:</b>		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)	190,349,172.25	209,463,569.72	90.9%
Second Prior Year (2015-16)	215,784,200.43	236,787,410.37	91.1%
First Prior Year (2016-17)	224,474,142.00	260,608,292.00	86.1%
Historical Average Ratio:			89.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
		2.0%	2.0%
	<b>86.4% to 92.4%</b>	<b>86.4% to 92.4%</b>	<b>86.4% to 92.4%</b>

**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)	235,761,886.00	256,832,573.00	91.8%	Met
1st Subsequent Year (2018-19)	248,021,476.00	271,207,845.00	91.5%	Met
2nd Subsequent Year (2019-20)	261,825,138.00	283,813,389.00	92.3%	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):	4.32%	6.29%	6.68%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-5.68% to 14.32%</b>	<b>-3.71% to 16.29%</b>	<b>-3.32% to 16.68%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.68% to 9.32%	1.29% to 11.29%	1.68% to 11.68%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2016-17)	12,866,155.00		
Budget Year (2017-18)	11,477,948.00	-10.79%	Yes
1st Subsequent Year (2018-19)	11,477,948.00	0.00%	Yes
2nd Subsequent Year (2019-20)	11,477,948.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Decreased budget year (2017-18) revenue by prior year carryover amounts.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2016-17)	36,483,062.00		
Budget Year (2017-18)	28,556,468.00	-21.73%	Yes
1st Subsequent Year (2018-19)	27,756,994.00	-2.80%	Yes
2nd Subsequent Year (2019-20)	28,435,674.00	2.45%	No

**Explanation:**  
(required if Yes)

Decreased 2017-18 revenue by prior year carryover amounts, and one-time discretionary funding, including termination of one-time State categorical funding in 2018-19.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2016-17)	13,979,014.00		
Budget Year (2017-18)	10,366,222.00	-25.84%	Yes
1st Subsequent Year (2018-19)	10,366,222.00	0.00%	Yes
2nd Subsequent Year (2019-20)	10,366,222.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Decreased budget year (2017-18) revenue by prior year carryover amounts.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2016-17)	18,486,931.00		
Budget Year (2017-18)	13,348,970.00	-27.79%	Yes
1st Subsequent Year (2018-19)	12,918,279.00	-3.23%	Yes
2nd Subsequent Year (2019-20)	12,341,901.00	-4.46%	Yes

**Explanation:**  
(required if Yes)

Books and supplies are reduced by prior year carryover amounts, and one-time expenditures.

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

First Prior Year (2016-17)	31,213,066.00		
Budget Year (2017-18)	22,491,157.00	-27.94%	Yes
1st Subsequent Year (2018-19)	22,491,157.00	0.00%	Yes
2nd Subsequent Year (2019-20)	22,491,157.00	0.00%	Yes

**Explanation:**  
(required if Yes)

Services and Other Operating expenses are reduced by prior year carryover amounts, and one-time expenditures.

**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)	63,328,231.00		
Budget Year (2017-18)	50,400,638.00	-20.41%	Not Met
1st Subsequent Year (2018-19)	49,601,164.00	-1.59%	Met
2nd Subsequent Year (2019-20)	50,279,844.00	1.37%	Met

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

First Prior Year (2016-17)	49,699,997.00		
Budget Year (2017-18)	35,840,127.00	-27.89%	Not Met
1st Subsequent Year (2018-19)	35,409,436.00	-1.20%	Met
2nd Subsequent Year (2019-20)	34,833,058.00	-1.63%	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)

Decreased budget year (2017-18) revenue by prior year carryover amounts.

**Explanation:**

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

Decreased 2017-18 revenue by prior year carryover amounts, and one-time discretionary funding, including termination of one-time State categorical funding in 2018-19.

**Explanation:**

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

Decreased budget year (2017-18) revenue by prior year carryover amounts.

- 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)

Books and supplies are reduced by prior year carryover amounts, and one-time expenditures.

**Explanation:**

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

Services and Other Operating expenses are reduced by prior year carryover amounts, and one-time expenditures.

**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? Yes
- 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) 11,988,121.00

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	349,715,184.00	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)			Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	349,715,184.00		10,491,455.52	7,364,893.56

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%
	6,994,303.68	7,364,893.56

e. OMMA/RMA Contribution	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	10,131,997.00	Met

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

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

- 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,797,679.00	12,865,868.00	8,801,200.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,032,262.06	722,523.70	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	16,829,941.06	13,588,391.70	8,801,200.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	289,883,906.65	321,646,683.53	365,815,170.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	12,773,804.00	12,385,563.00	12,102,953.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	302,657,710.65	334,032,246.53	377,918,123.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.6%	4.1%	2.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.9%</b>	<b>1.4%</b>	<b>0.8%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(48,350.28)	209,496,882.69	0.0%	Met
Second Prior Year (2015-16)	12,796,332.70	236,807,920.33	N/A	Met
First Prior Year (2016-17)	(12,939,815.00)	260,708,292.00	5.0%	Not Met
Budget Year (2017-18) (Information only)	(6,158,605.00)	256,932,573.00		

**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)

Increased unrestricted general fund contribution to Special Education, and one-time expenditures in 2016-17, 10 million to new school.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2014-15)	22,201,598.76	24,052,372.94	N/A	Met
Second Prior Year (2015-16)	24,525,638.94	24,004,022.66	2.1%	Not Met
First Prior Year (2016-17)	34,420,818.66	36,800,356.00	N/A	Met
Budget Year (2017-18) (Information only)	23,860,541.00			

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

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

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

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

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

Due to increase in contribution to Special Education program in the prior year.

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	34,502	35,417	36,708
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

	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)	11,988,121.00	11,988,121.00	11,988,121.00

**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) Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	349,715,184.00	362,554,871.00	376,828,815.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	349,715,184.00	362,554,871.00	376,828,815.00
4. Reserve Standard Percentage Level 2%		2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,994,303.68	7,251,097.42	7,536,576.30
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>6,994,303.68</b>	<b>7,251,097.42</b>	<b>7,536,576.30</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,491,456.00	10,876,646.00	11,304,864.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	674.00	343.00	875.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,492,130.00	10,876,989.00	11,305,739.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,994,303.68</b>	<b>7,251,097.42</b>	<b>7,536,576.30</b>
Status:	Met	Met	Met

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

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

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

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



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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2016-17)	(51,900,012.00)			
Budget Year (2017-18)	(53,402,322.00)	1,502,310.00	2.9%	Met
1st Subsequent Year (2018-19)	(54,372,960.00)	970,638.00	1.8%	Met
2nd Subsequent Year (2019-20)	(55,587,339.00)	1,214,379.00	2.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2016-17)	777,889.00			
Budget Year (2017-18)	1,420,000.00	642,111.00	82.5%	Not Met
1st Subsequent Year (2018-19)	700,000.00	(720,000.00)	-50.7%	Not Met
2nd Subsequent Year (2019-20)	0.00	(700,000.00)	-100.0%	Not Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2016-17)	100,000.00			
Budget Year (2017-18)	100,000.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	100,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	100,000.00	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)

Transfer from Fund 11 in the amount of \$700,000 for 2017-18 & 2018-19 only. Transfer from Fund 40 is eliminated in 2018-19.

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 commitments<sup>1</sup> 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.

<sup>1</sup> 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	29	Fund 25	Object Codes 7438 & 7439	65,985,000
General Obligation Bonds	30	Fund 51	Object Codes 7433 & 7434	389,320,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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
<b>TOTAL:</b>				455,305,000

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	3,181,434	4,154,291	3,941,169	3,819,544
General Obligation Bonds	37,725,498	40,160,875	38,623,875	21,402,500
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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)
<b>Total Annual Payments:</b>	40,906,932	44,315,166	42,565,044	25,222,044
<b>Has total annual payment increased over prior year (2016-17)?</b>		<b>Yes</b>	<b>Yes</b>	<b>No</b>

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

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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)

New COP was issued is 2017.

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

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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:

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
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	172,639,066.00
b. OPEB unfunded actuarial accrued liability (UAAL)	111,114,310.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2016

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	9,749,621.00	9,749,621.00	9,749,621.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,382,255.00	3,382,255.00	3,382,255.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,928,420.00	4,505,116.00	5,022,231.00
d. Number of retirees receiving OPEB benefits	1,160	1,160	1,160

**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)

No
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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:

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,828.8	1,857.2	1,896.5	1,952.0

**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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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% 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	2,144,692		
	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**

	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?	No	No	No
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			

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,640,431	2,689,996	2,767,049
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

**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.):

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**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	973.9	972.2	972.2	972.2

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

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**

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

or  
**Multiyear Agreement**

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

7. Amount included for any tentative salary schedule increases

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

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

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)
No	No	No

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

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
793,656	848,525	872,831
1.5%	1.5%	1.5%

**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
No	No	No

**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.):

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**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	121.4	119.9	119.9	119.9

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

213,949

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	262,281	264,856	272,442
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

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

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

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

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

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

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

**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?

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**ADDITIONAL FISCAL INDICATORS**

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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)

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**End of School District Budget Criteria and Standards Review**

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SACS2017 Financial Reporting Software - 2017.1.0  
6/15/2017 9:53:14 AM

01-61176-000000

July 1 Budget  
2017-18 Budget  
Technical Review Checks

Fremont Unified

Alameda County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2017 Financial Reporting Software - 2017.1.0  
6/15/2017 9:54:39 AM

01-61176-0000000

July 1 Budget  
2016-17 Estimated Actuals  
Technical Review Checks

Fremont Unified

Alameda County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.