



***2017-2018
ADOPTED
BUDGET***

June 28, 2017

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BERKELEY UNIFIED SCHOOL DISTRICT

Adopted Budget FY 2017-18

The Adopted Budget has a positive certification and projects that the District will be able to meet its financial obligations in the current and subsequent two fiscal years. The report demonstrates that the District will meet the 3% reserve required by the State for Fiscal Year (FY) 2017-18. The State requires all districts to reserve 3% of their Unrestricted and Restricted General Fund expenditures (including transfers out) for economic uncertainties.

As of June 30, 2018, the District's Unrestricted General Fund is projected to deficit spend by \$1.4 million and has a projected undesignated ending fund balance of \$3.2 million. The deficit includes \$1.5 million in planned one-time expenditures, therefore, there would be a projected surplus of \$.1 million without these planned one-time expenditures. The designated fund balance includes \$.8 million in carryover funds assigned for supplemental grant funds for targeted students, a balance of \$.4 million in committed funds for BSEP program support, \$.1 million for the revolving fund, and \$.1 million in additional funds projected to meet the 3% reserve held in Fund 17. The committed fund balance for BSEP program support can be transferred to undesignated fund balance after the books are closed if reserves are not needed to support BSEP class size reduction (CSR) for 2016-17, which is the last year of Measure A (BSEP). The new BSEP Measure E1 was passed by the voters by 88.86% and will replace Measure A, effective fiscal year 2017-18 and will fund BSEP classroom (program) support in the future. Additionally, while closing the books for fiscal year 2016-17, based on the actual calculation of 3%, \$.3 million will be transferred to Special Reserve (Fund 17) at end of the fiscal year, if needed. It is also important to note that the District had a significant drop in enrollment during the 2016-17 school year.

Overview of the Governor's May Revision

Governor Brown's May Revision includes a revenue projection for the 2017-18 year that has improved relative to that provided with his January budget proposal. The Proposition 98 guarantee for 2017-18 is now projected at \$74.6 billion, a \$1.1 billion increase over the January amount. This projected increase is included despite the current year estimate of Prop. 98 guarantee remaining flat at \$71.1 billion, reflecting modest revenue collections in the current year. This increased revenue projection also allows the Governor to eliminate the one-time June 2017 State cash deferral proposed in January.

However, the Governor proposes to suspend Test 3B of Prop. 98 for the 2016-17 year, as well as 2018-19 through 2020-21. Under Test 3B, school funding would grow at the same rate as the rest of the state budget in years where economic growth is slower. This suspension is intended to avoid appropriation above the minimum of Prop. 98 in coming years, as the Governor warns that future general fund revenue growth is increasingly dependent on volatile capital gains collections. Any funding reduced by this suspension would be added to the maintenance factor obligation, which would restore funding levels beyond the years of Test 3B suspension.

The revenue proposal also creates maintenance factor repayment in the 2017-18 year of \$614 million, reducing the outstanding balance to \$823 million.

The general fund revenue is impacted by the State Budget which includes no budgeted one-time discretionary funds for the first time in four years. In the Governor's May Revision, the one-time funding, though scored against the 2017-18 Proposition 98 guarantee, is proposed to be paid to school districts in May 2019, if and only if the final 2017-18 Prop. 98 minimum guarantee is determined by the Department of Finance to be greater than or equal to the 2017-18 projection. This contingency language means the District will not know how much of this funding they will actually receive until May 2019. *Consequently, the District has been advised not budget these one-time funds for 2017-18 or beyond.*

Governor Brown's May Revision budget proposal projects an increase in overall state revenues in 2017-18 due to "a surging stock market." Nonetheless, the Governor cautioned that the trend of increasing revenues would not continue indefinitely. He noted that a modest recession would result in large decreases in state revenues, and that proposed changes to the Affordable Care Act could have a significant negative impact on California. "Make no doubt about it," he added, "cuts are coming over the next few years." While the May Revision increases education funding over the January proposal, school districts would do well to heed the Governor's warnings to be cautious. The historical volatility of state revenues, the significant economic risks on the horizon, and the known cost pressures from employer pension contribution increases all point to the need to maintain reserves and fiscal flexibility. School Districts should not make spending commitments now based on projected revenues in the out years.

The District is starting the fourth year of the State's new Local Control Funding Formula (LCFF), that includes base and supplemental grant funding. The supplemental grant funding supports targeted students as identified in the District's Local Control Accountability Plan (LCAP). LCAP establishes goals to increase and improve services for all students with the primary focus on improving the achievement of our lowest performing students. These targeted students include students eligible for free and reduced price meals, English Language Learners and foster youth. The Governor's proposal projects that the LCFF, which began in 2013-14 and established target funding in eight years (2020-21), will be at 97% implementation by the end of FY 2017-18. At full implementation, the supercharged increases are over and Districts will only get a cost-of living increase (COLA). While the annual gap-closure percentage estimates may seem large, it is important to note that the remaining gap to meet the target will continue to shrink significantly. This means that large gap-closure percentages that are calculated on the remaining gap may not represent large dollar increases.

Significant Changes for Budgeted Revenues and Expenditures

The District's budgeted revenue generated from LCFF for 2017-18 include \$79.1 million in base grant (general fund) revenue and \$5.2 million in supplemental grant (general fund LCAP) revenue. The budget assumption used for projecting revenue is based on the Governor's May Revision. The LCFF includes an increase in base grant revenue of \$.8 million and supplemental grant revenue of \$.2 million. However, the impact of increasing pension cost exceeds any increase in revenue. The budgeted expenditures also include an increase in employer pension cost of \$1.1 million. As mentioned under the Governor's May Revision section, the Unrestricted General Fund budget does not include any one-time discretionary revenue for the first time in four years. Pension costs have increased substantially over that last several years and are

scheduled to continue to increase by an estimated \$1.1 million a year at least through 2020-21. Additionally, the District's enrollment dropped by 152 students and ADA (attendance) declined by 121, based on 2016-17 P-2 reporting period. The District is projecting that enrollment will increase and restore ADA by approximately 60 students in 2017-18, however, the balance of the decline in ADA that occurred in 2016-17 is impacting the revenues budgeted for 2017-18.

The budgeted expenditures incorporated all of the budget priorities and reductions for 2017-18 that were approved by the Board on May 3, 2017. The budget priorities included additional ongoing funds to convert one substitute custodian to full-time intermittent custodian, hourly support for the admissions office and a reduction in ROP program revenue. Changes to the special education budget included an adjustment to remove a one-time 3% bonus for 2016-17, a reduction in special education revenue due to a drop in the District's overall enrollment in 2016-17 and an increase in the general fund contribution for pension cost netting an overall reduction in the District's contribution of \$153,000. Budget reductions in the amount of \$.8 million were also included in the budget as identified in the 2017-18 budget priorities. The budget reductions include reduction of two BTA teachers, one safety officer, reductions in central office discretionary budgets and a reduction in the retiree health benefits rate to slow the funding of the required reserve.

The budget priorities also include an increase in one-time budgeted expenditures in the amount of \$1.5 million for Common Core implementation of \$1 million, \$.3 million for two buses, \$40,000 for Chromebook laptops and \$70,000 for a match to City of Berkeley's funding of Alcohol, Tobacco and Drug counselor (ATOD), \$70,000 for the Older Adult Program, \$40,000 for District website design, and \$65,000 for additional support for the growing Willard Middle School. One-time expenditures are removed from expenditures in multi-year projections in the subsequent years. These one-time expenditures are creating planned deficit spending of \$1.5 million to use District reserves. It is important to note, that one-time funds to continue Common Core implementation in 2018-19 are projected to be reduced from \$1 million to \$.5 million. Common Core will be in its fourth year of implementation and therefore, should be reaching full implementation. The Budget does not include the impact of future negotiated salary increases. In the prior year a 2% ongoing salary increase was rolled to the 2017-18 budget and a 3% one-time bonus. The 3% one-time bonus was removed from the budgeted salaries and statutory benefits in 2017-18.

The budget includes an additional contribution to food services in 2016-17 in the amount of \$370,000 due to a significant drop in revenue for the universal breakfast program impacted by changing demographics of free and reduced price meals versus paid meals. Lack of accurate reporting of meals served for free and reduced price meals for breakfast and a change in how lunch was served due to number of staffing vacancies also impacted revenue. Prior to the reorganization, due to lack of staffing, the central kitchen staff was pre-packaging individual servings of meals to facilitate the single person operation at elementary schools. The manner in which the food was served impacted the participation in the lunch program. After the restructure in May, revenue did increase back to the prior year revenue level for that month. Until Food Services address ways to improve revenue, an additional general fund contribution to Food Services for the 2017-18 budget is projected to be \$250,000. Due to the restructure, it was already anticipated that the District contribution may increase by \$100,000 annually to restore a previous \$100,000 cut that happened during the recession. Food Services staff will move to reduce the need for additional General Funds for 2017-18 by increasing the price of paid meals, improving the accuracy of

counts for universal breakfast reimbursement and continuing to work closely with Human Resources to fill all vacancies to ensure quality of the service for the lunch program. However, the decrease in the demographics for students that qualify for the free and reduced price meals may require a rethinking and change in the universal breakfast program for which all students are served free breakfast.

Multi-Year Projections

Based on the District's Multi-Year Projections, the District is projected to have an undesignated fund balance of \$2.1 million and designated fund balance of \$1.5 million for a total of \$3.6 million in reserves for FY 2018-19. The District is projecting to deficit spend by \$1.1 million. As mentioned earlier, there are no one-time discretionary revenues for mandated cost reimbursement included in the current or subsequent two years. In addition, future negotiated salary increases have not been included in the multi-year projections. In accordance with proposed 2018-19 Board Priorities, ongoing staffing for the Berkeley High School Redesign and the Beginning Teacher Support and Assessment (BTSA) and one-time funds for Common Core (\$.5 million) and Chromebooks in the amount of \$90,000 have been included. Due to increasing pension cost, the District's pension cost is increasing about \$1.2 million annually and is absorbing any increase in revenue and creating the structural deficit. **Based on these projections of deficit spending, the District will face balancing the budget, which will result in significant reductions in 2018-19.** The District's Superintendent's Budget Advisory Committee (SBAC), which reviews and provides input on proposed reductions has held meetings throughout the Spring and will reconvene in the Fall of next school year. Based on the staff's recommendations and the committee's input, the Superintendent makes recommendations to the Board for approval of any increases in the budget for new programs and any proposed reductions.

For FY 2019-20, the District is projected to have an undesignated fund balance of \$1 million and designated fund balance of \$1.5 million for a total of \$2.5 million in reserves. **The District is projecting a structural deficit of \$1.1 million,** and does not include one-time revenues, expenditures or negotiated salary increases. Due to the State STRS and PERS increasing pension cost, the District's pension cost is increasing \$1.1 to \$1.2 million annually and is absorbing a substantial amount of the increase in revenue and increasing the structural deficit. Expenditures for FY 2019-20 include elimination of one-time savings relating to a portion Regional Occupational Programs (ROP) being funded by Career Technical Education (CTE) grant since the ROP grant funding will sunset after 2018-19. **Again, based on these projections of deficit spending, the District will face balancing the budget, which will result in significant reductions in 2018-19 and possible 2019-20.**

Reserves/Reserve Cap

County Offices of Education reinforce the need for reserves over the minimum reserve requirements. Districts should maintain minimum reserve levels sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% to 5% reserve is insufficient to cover operating expenses. Many Districts have established policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The District is looking to approve a policy to establish reserves above the 3% state required reserve. The ACOE recommends that adequacy

of a given reserve level should be assessed based on each school district's own specific circumstances and numerous reasonable models are available for consideration.

Still in place is the potential reserve cap triggered by Education Code 42127.01 (enacted with SB 858, statutes of 2015) should certain conditions exist. It is not expected to be in effect for fiscal years 2016-17 or 2017-18. The maintenance of reserves well in excess of the minimum is justified as expenditures are expected to outpace revenue in the forecast years. As a result of the programmed escalation of pension costs in their multiyear projections and beyond, many districts have designated components of their fund balance to compensate for the increase in employee compensation costs. While the economy has improved quickly over the past years, both the Governor and the Department of Finance continue to remind educational entities that a recession is probable and would negatively affect school funding.

Education Code Section 42127 (2) (B), states that, commencing with budgets adopted for the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board pursuant to subdivision (a) of Section 33128, shall, at the public hearing held pursuant to paragraph (1), provide all of the following for public review and discussion:

(i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

(C) The governing board of a school district shall include the information required pursuant to subparagraph (B) in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools. The information required pursuant to subparagraph (B) shall be maintained and made available for public review. Accordingly, the District is disclosing the following for Funds 01-08:

Year:	Minimum Reserve Level Required	
2017-18	\$4,387,284	3%
2018-19	\$4,481,992	3%
2019-20	\$4,533,628	3%

Amount of Assigned & Unassigned Ending Fund Balance exceeding the Minimum Reserve in Each Year:

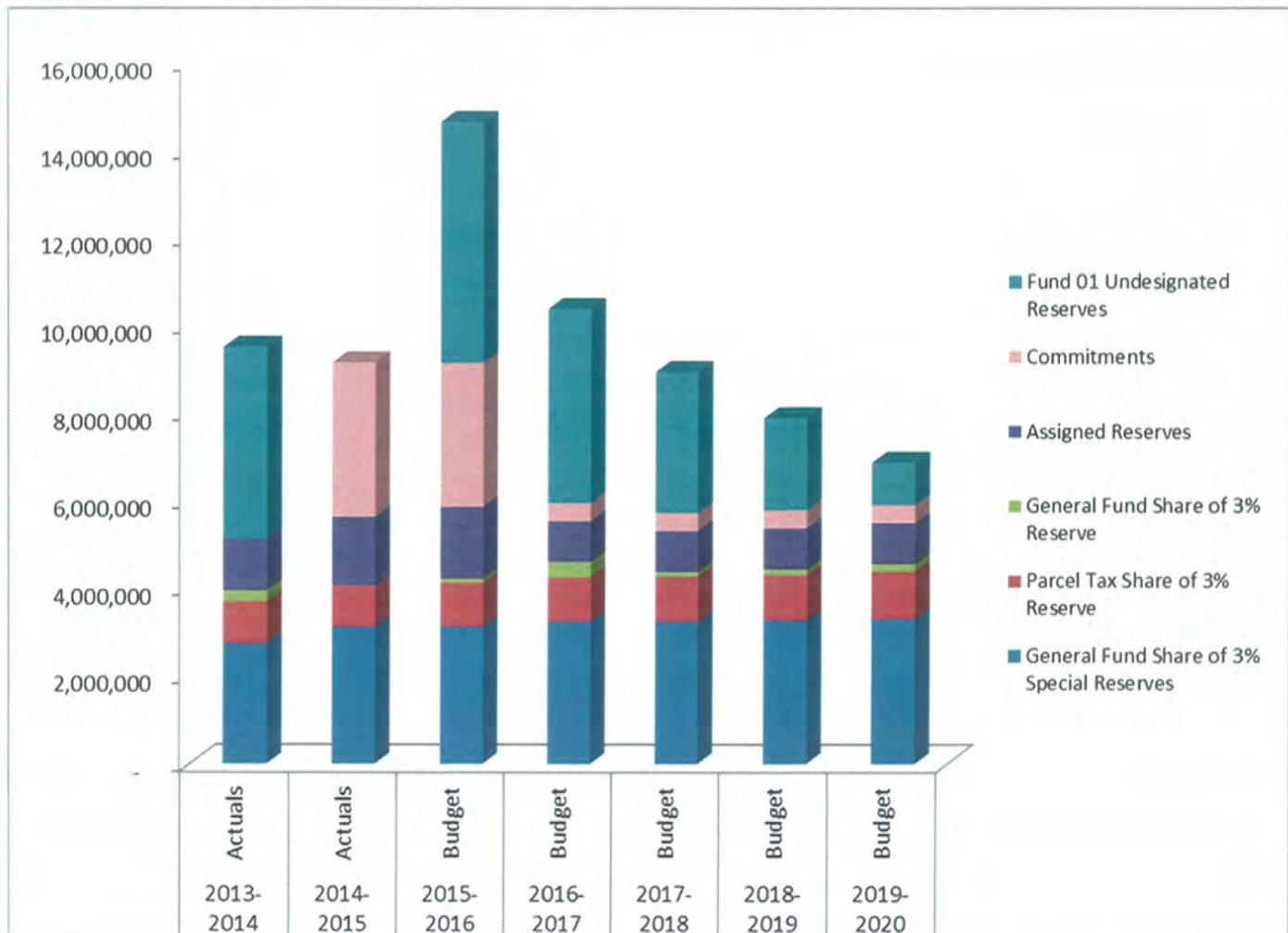
2017-18	Total Amount	\$ 4,252,189
2018-19	Total Amount	\$ 1,930,486
2019-20	Total Amount	\$ 855,004

Reasons the Reserve is Over the Minimum Required

2017-18	To assign unspent balances based on prior board action and to protect our programs from severe disruption in an economic downturn
2018-19	To assign unspent balances based on prior board action and to protect our programs from severe disruption in an economic downturn
2019-20	To assign unspent balances based on prior board action and to protect our programs from severe disruption in an economic downturn

COMPONENTS OF ENDING FUND BALANCE

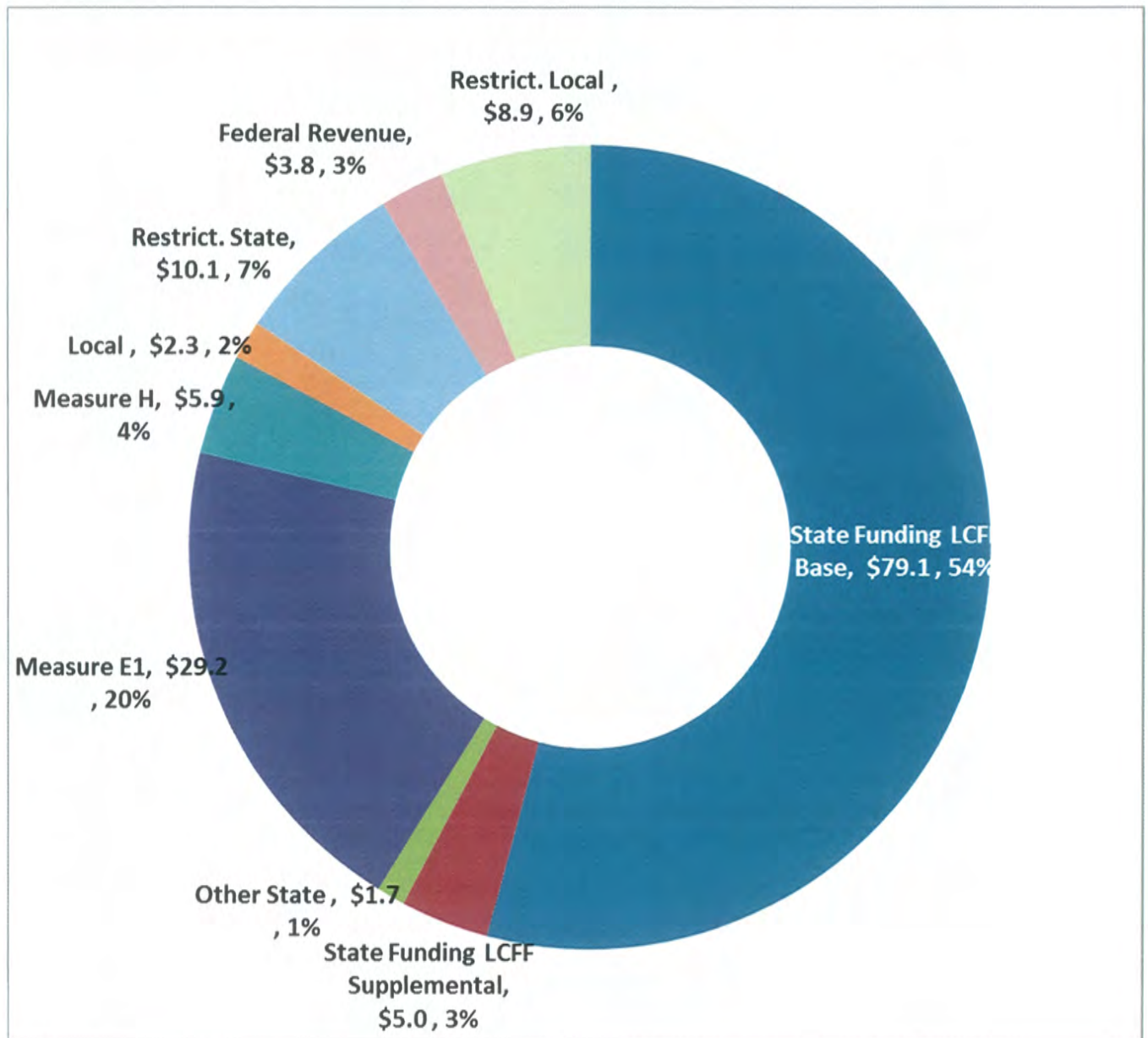
The following chart reflects the components of ending fund balances.



COMBINED GENERAL FUND

Revenues

Revenues projected in the combined General Fund for FY 2017-18 total \$146.2 million. State funding based on the LCFF is projected at \$84.3 million which is 57.7% of all FY 2017-18 combined General Fund dollars. Restricted Federal, State and Local revenues total \$22.8 million or 15.6% of the total. Local Parcel Tax (Measure E1) funds are \$29.2 million representing 20% of the total. Local Parcel Tax (Measure H) funds are \$5.9 million representing 4% of the total. The Other State program revenue is \$1.7 million representing 1.2% of the budget. Other State program revenue decreased by \$2 million since Second Interim due to one-time funding for Mandated Cost Reimbursement received in FY 2016-17.



State Funding LCFF

The Governor's formula (LCFF) replaces the old formula called the Revenue Limit. The formula (LCFF) also replaces other State funded programs that were called categorical and Tier III program funds. The State funding calculated under the Revenue Limit was based on amount per student calculated on attendance of all students. The new formula is also based on attendance but adds a supplemental grant in place of the State funded programs. Under LCFF, the District receives a per pupil base grant allocation for each grade span and supplemental grant funding based on the number of English Learners, pupils eligible for free and reduced-price meals and Foster Youth pupils they serve. The new formula establishes a targeted amount of base grant funding that will be received by the end of eight years. The proposed grade span base funding per pupil is \$7,193 for K-3, \$7,301 for grades 4-6, \$7,518 for grades 7-8, and \$8,712 for grades 9-12. Under the base grant funding, the District will also receive \$748 per student for class size reduction and \$227 per student for Career Technical Education. The projected base grant funding for the District at the end of eight years is \$74.5 million and includes \$2.1 million in class size reduction funding and \$.7 million for career technical education.

The District is also projected to receive supplemental grant funds based on the percentage pupils eligible for free and reduced-price meals, English Language Learner students and Foster Youth. This amount totals \$5.5 million at the end of eight years. The total LCFF base grant plus supplemental grant funding is projected to be \$80.1 million at the end of eight years. The LCFF includes add-on programs for State transportation and Targeted Instructional Improvement Grant funding. The District will receive the same State transportation funding of \$1 million and Targeted Instructional Improvement Grant funding of \$4.3 million it received in prior years. The total targeted funding at the end of eight years is \$85.3 million. The District will receive 43.97% or \$1.3 million of this increased funding in FY 2017-18.

The prior year drop in enrollment during the FY 2016-17 school year, has improved slightly in FY 2017-18. The impact on funding will be reflected in FY 2017-18.

Enrollment Chart

	2013-14	2014-15	2015-16	2016-17	2017-18
CBEDS Enrollment/October	9,585	9,839	9,807	9,655	9,718
Change in Enrollment	144	254	(32)	(152)	63
Second Period (P-2) ADA	9,133	9,350	9,320	9,199	9,259
Change in ADA	228	217	(30)	(121)	60
ADA Percentage of Enrollment	95.29%	95.03%	95.03%	95.27%	95.27%

REVENUE COMPARATIVE



State Revenue LCFF Revenue

The District's projected LCFF funding or phase-in entitlement for FY 2017-18 is \$84.3 million, of which \$79.1 million will be received as base funding and \$5.2 million as supplemental funding. Supplemental funding is the allocation that increases or improves services as part of the District's Local Control Accountability Plan (LCAP) for English Learners, pupils eligible for free and reduced-price meals, and Foster Youth pupils. The District is projecting to receive \$1.3 million in increased funding based on the State's movement to restore funding back to the FY 2007-08 level, prior to State Budget cuts plus restoration of Cost of Living adjustments (COLAs). The District is projected to receive \$33.5 million as State Aid funding, \$12.2 million as Education Protection Account (EPA) or Prop 55 funding, and \$38.6 million as local property taxes after transfer of in-lieu of property taxes.

State Program Revenues

Other State Program Revenue

A substantial portion of other State revenue was rolled into the Revenue Limit/LCFF revenue beginning in FY 2013-14. Other State program funding for both restricted and unrestricted programs is \$11.8 million, and increased by \$.1 million over

Estimated Actuals for the prior year. Unrestricted State revenue decreased by \$2 million since the District is not receiving mandated cost reimbursements in FY 2017-18. Restricted State revenue increased by \$2.1 million mainly due to the receipt of \$2 million funding for the Clean Energy Jobs Act. This amount is treated as one-time in the multi-year projections, and will be updated when we receive additional information regarding funding.

Of the total funding received from the State, \$1.7 million is accounted for separately as unrestricted and \$9.4 million is restricted. Unrestricted State funds now include \$1.4 million in lottery funds, and \$.3 million for the Mandated Cost block grant.

As mentioned earlier, Restricted State Revenue now includes \$2 million for the California Clean Energy Jobs Act. In addition, restricted State revenue includes \$.4 million in restricted lottery, \$1.6 million in after-school education and safety, \$.7 million in Special Education/mental health apportionment, \$.2 million in funds for California Partnership Academies, \$.4 million for the Career Pathways Trust, \$.7 million for Career Technical Education, and \$3.5 million for STRS On Behalf of Pension Contribution. This amount does not result in additional revenue for the District, since it is offset by expenses totaling \$3.5 million.

Local Parcel Taxes

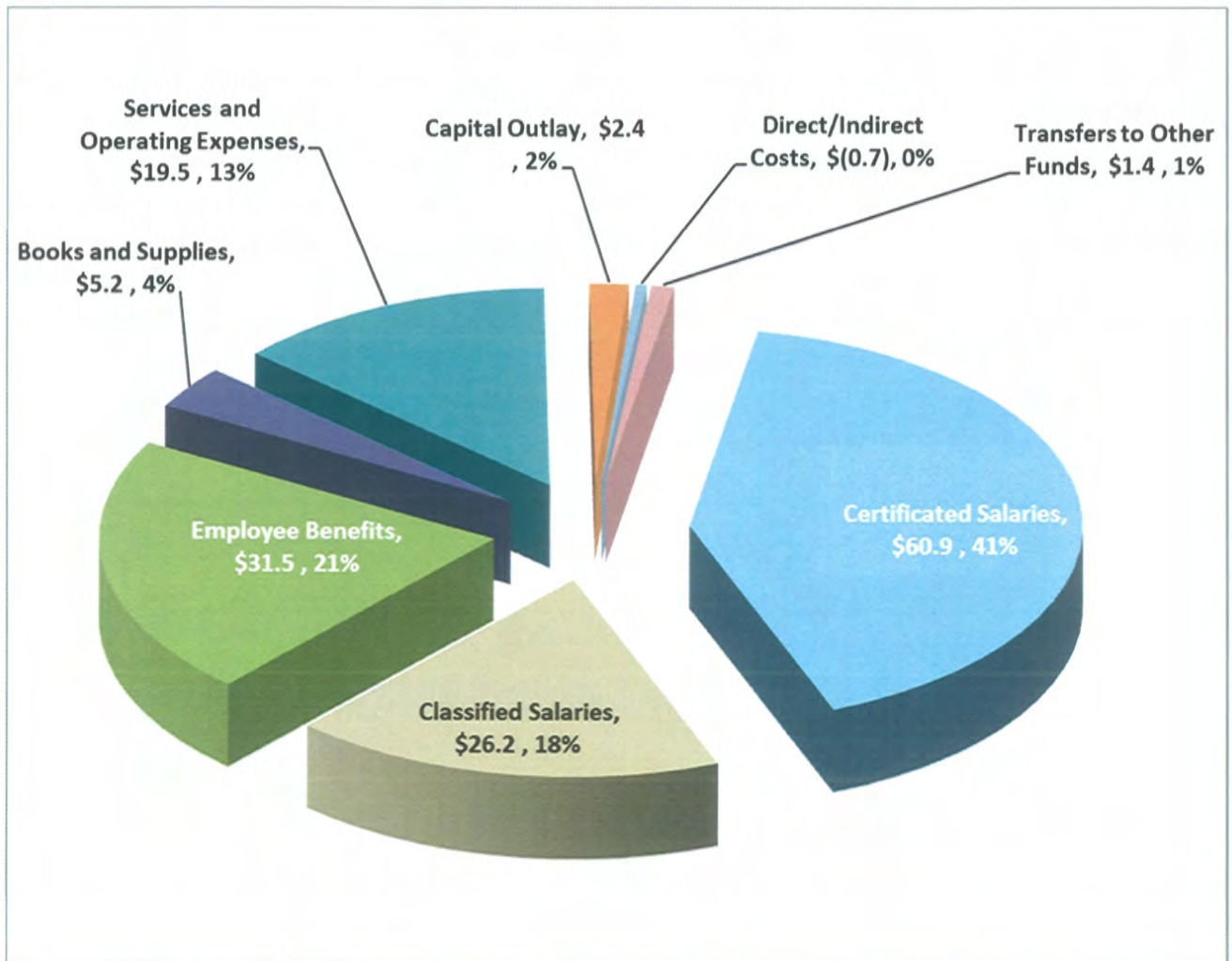
Local parcel taxes represent 24% of the combined General Fund revenues. Parcel tax revenues from BSEP, Measure E1/A total \$29.2 million. Measure E1 was passed by the voters in 2016 and is effective in FY 2017-18. The increase in revenue is due to an increase in the tax rate in the new Measure. Of the BSEP revenue, 66% is designated for High Quality Instruction; 27% is designated for Essentials for Excellence and 7% is designated for Effective Student Support. Parcel taxes from Measure H are projected at \$5.9 million and increased over prior year due to a Cost of Living Adjustment (COLA) of 1.56%. These funds are used for school building maintenance and security.

Other Local Revenues

Other combined local revenues for 2017-18 total \$11.2 million. Unrestricted local revenues total \$2.2 million and include \$.2 million in contributions from REALM in excess of their costs, \$.3 million in leases and rental revenue, \$.5 million in revenue from other agency revenue and services, \$.6 million in projected local funding for the Garden Program, \$.4 million for district transportation, \$.2 million for testing, and \$.3 million in other local revenue. Restricted local revenues total \$8.9 million and include a \$4.4 million apportionment from SELPA, \$2 million in fees and donations for the after-school program, \$1.1 million in PTA donations, \$1.3 million of insurance contributions from former employees for health benefits and \$.1 million in other restricted donations.

COMBINED GENERAL FUND EXPENDITURES

The Combined General Fund includes revenue and expenditures for unrestricted State and local funds as well as restricted State, Federal and local funds. Combined General Fund expenditures for the FY 2017-18 total \$146.4 million and include indirect costs and transfers to other funds.



EXPENDITURE COMPARATIVE FOR FUND 01 (UNRESTRICTED AND RESTRICTED GENERAL FUND)



Salaries and Benefits

Salaries and benefits for the combined General Fund. Funds 01-08, totaled \$118.6 million and were 81% of all combined General Fund expenses.

Salaries and benefits for Fund 01 only totaled \$104.6 million, and decreased by \$4.2 million since Estimated Actuals mainly due to changes in the staffing model as a result of the implementation of BSEP Measure E1, and the elimination of a one-time bonus in FY 2016-17

Books and Supplies

Fund 01 Unrestricted and Restricted expenditures for books and supplies total \$3.5 million. Unrestricted books and supply costs total \$2.3 million and books and

supplies purchased through restricted funds is \$1.2 million. Books and supplies at Estimated Actuals totaled \$5.8 million for Restricted and Unrestricted, which is \$2.3 million more than the Adopted Budget. The decrease in the Adopted Budget was mainly due to increased revenue and carryover posted from the Career Pathways Trust in FY 2016-17, and carryover posted in Restricted Lottery Funds and College Readiness Block Grant in FY 2016-17.

Services and Other Operating Expenses

Fund 01 Unrestricted and Restricted expenditures for services and other operating expenses totals \$17.3 million and decreased by \$3.8 million since the Estimated Budget. Unrestricted combined services and operating expenses totaled \$8.8 million, and restricted services and operating expenses total \$8.5 million. Restricted services and operating expenses decreased by \$2.9 million since the Estimated Budget due to reduced expenses for Local Donations, Non Public Schools in Special Education, and carryover included in the Estimated Budget, and by \$.8 million for Unrestricted services, primarily due to one-time expenditures in FY 2016-17.

Transfers to Other Funds

The General Fund is projected to transfer \$.1 million to the Child Development Fund to cover shortfalls in State and Federal funding, which is consistent with the prior year. The District is also transferring \$70,000 to the Adult School to support older adult program funding, in accordance with Board priorities for FY 2017-18, and \$.2 million to the Self Insurance Fund to meet required reserves for Property and Liability Insurance. The General Fund increased its contribution to the Cafeteria fund by \$.1 million, for meals for the needy revenue under the revenue limit funding method, to cover shortfalls in revenue as a result of reduced participation in the universal breakfast program. The General Fund is also continuing to transfer \$.6 million to the Cafeteria Fund, for a total contribution of \$.7 million for funding previously identified as meals for the needy funding. The General Fund will transfer an additional \$.2 million to cover the projected shortfall in FY 2017-18. In the Estimated Budget, the Unrestricted General Fund transferred an additional \$367,458 since Second Interim to cover the projected shortfall. These transfers are now reflected as a transfer to other funds, due to an accounting change under LCFF.

Other transfers under the revenue limit funding method included the proportionate share of funding for Continuation Education and Special Education based on ADA, and total \$574,529 and \$710,155 respectively. The District has elected to continue these transfers under LCFF, and is now a transfer within the Unrestricted General Fund, since these programs are now unrestricted.

Indirect/Direct costs

The indirect cost percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for FY 2017-18 is 5.96%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds including the Adult Education, Cafeteria and Child Development Funds are projected to pay \$.7 million in indirect costs to the Unrestricted General Fund for support services. Restricted programs are projected to pay \$.6 million which is reflected in the combined General Fund Expenditures as an offset because the contribution is coming from restricted programs. Parcel Tax Funds

are projected to contribute \$1.8 million in indirect costs to the Unrestricted General Fund for support services.

CONTRIBUTION HISTORY

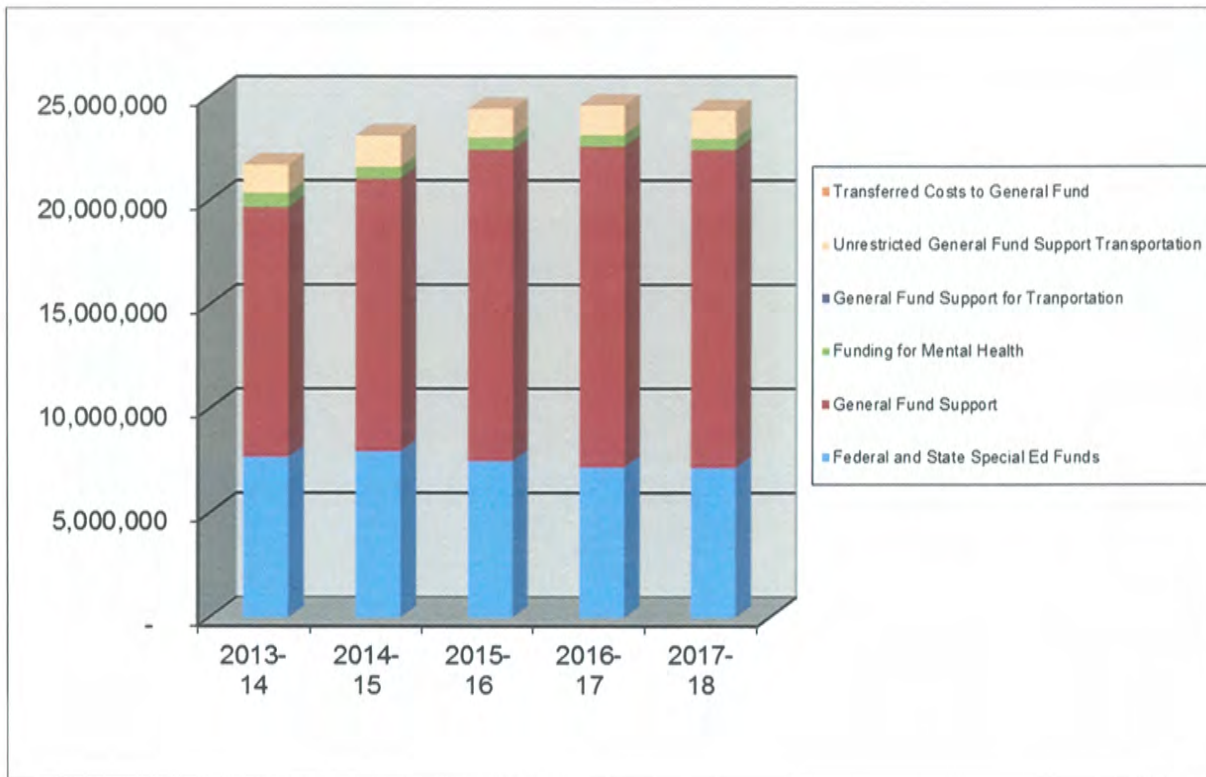
The Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the Restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

Contributions to and from the Unrestricted General Fund

The Unrestricted General Fund is projected to receive a contribution of \$14.1 million from BSEP/Measure E1 parcel taxes to maintain class size reduction as stipulated in the Measure. The General Fund is projected to contribute \$14.8 million to the Special Education program and \$.5 million for Special Education/Mental Health. Contributions to Special Education have increased by \$.1 million over the prior year due to increases in STRS and PERS rates, which were included in budget priorities. Contributions to Continuation Education, Home-to-School Transportation and Special Education Transportation are now internal contributions within the Unrestricted General Fund, since these programs are now unrestricted. Under the Governor's Budget, transportation costs must be maintained for FY 2017-18, even though the revenue was rolled into LCFF formula as an add-on to base grant.

Special Education Contribution History

Under the State's Maintenance of Effort (MOE) requirement, the District is required to expend at least \$1 over the prior year. In FY 2013-14, FY 2014-15, and FY 2015-16 the District expended \$20.4 million, \$21.6 million, and \$23 million respectively, for Special Education. The District is projected to expend \$23.1 million in FY 2016-17 and \$23 million in FY 2017-18. Special Education Transportation is now rolled into the Unrestricted General Fund as a result of LCFF, so the contribution of \$1.3 million to Special Education Transportation is an internal contribution within the General Fund, and is reflected as Unrestricted General fund support, in the above graph.



Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$4,387,285. In the Adopted Budget, the State required reserve is set aside in the following funds:

Measure H (Fund 02)	\$	179,238
BSEP/Measures A and E1 (Funds 04-08)	\$	836,085
General Fund (Fund 01)	\$	118,669
Special Reserve (Fund 17)	\$	3,253,293
Total	\$	4,387,285
Required 3%	\$	4,387,285
Backfill with Parcel Tax		\$0

FISCAL STATUS OF THE DISTRICT'S OTHER FUNDS

1. Parcel Tax Funds – Fund 02 – 08

Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for the Local Control Funding Formula. These revenues are recorded in Funds 02 through Funds 08. The ending fund balance is projected to be \$0.7 million for Measure H and \$3.3 million for BSEP Measure A/E1.

The new BSEP Measure E1 was passed by the voters in 2016 and replaces Measure A in FY 2017-18. Programs funded by the General Fund in FY 2016-17 due to a lack of BSEP funds in the last year of Measure A, are funded by Measure E1 in FY 2017-18. The following summarizes the fund balances and reserves for all parcel tax funds. Fund balances and reserves for BSEP Measures A and E1 are accounted for separately.

		Fund Balances and Reserves Adopted Budget FY 2017/18	
		<hr/>	
Fund 2	Facilities and Maintenance Measure H		
	Restricted Ending Fund Balance	\$ 529,118	
	Fund 2 Reserve (3%)	\$ 179,238	
			\$ 708,356
Fund 4	BSEP Measure A of 2006		
	Class Size Reduction	\$ 306,754	
	Other BSEP Programs	\$ 715,174	
	BSEP Unallocated	\$ -	
	BSEP Reserve (3%)	\$ 824,100	
			\$ 1,846,028
Fund 4	BSEP Measure E1 of 2016		
	High Quality Instruction	\$ 1,143,668	
	Essentials for Excellence	\$ 190,401	
	Effective Student Support	\$ 61,992	
	BSEP Unallocated	\$ -	
	BSEP Reserve (3%)	\$ 11,985	
			\$ 1,408,046
Funds 5-8 (BSEP)		\$ 24	\$ 24
 Total			\$ 3,962,454

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State and local revenues for Adult Education programs. The fund is used to account for the District's Adult Education expenditures. This Fund is projected to have an ending fund balance of \$392,887.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs. Funds may be used only for expenditures for the operation of child development programs. The General Fund is projected to transfer \$127,000 on an on-going basis for the Preschool program and, and \$35,000 for the Child Development program, to cover shortfalls in Federal and State funding. This Fund is projected to have an ending fund balance of \$12,802.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. The projected ending fund balance is \$15,181. As discussed earlier, the Unrestricted General Fund will be contributing additional amounts in both the Estimated and Adopted Budgets to cover the shortfall in revenues, partly as a result of the reduced reimbursement in the Universal Breakfast Program.

5. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund is projected to have an ending fund balance of \$9,296.

6. Special Reserve for Non-Capital Outlay Fund – Fund 17

The Special Reserve for Non-Capital Outlay Fund reflects an ending fund balance of \$3,253,293. The amount held in this special reserve fund partially represents the General Fund's share of the 3% State required reserve. This amount, in addition to the parcel tax's share of the reserve requirement in the amount of \$1,015,323, and the General Fund's share of \$118,669 fully meets the required reserve of \$4,387,285. Therefore, the District has met the State required reserve for economic uncertainties without reliance on the Parcel Tax dollars for the General Fund's share.

7. Special Reserve Fund for Post Employment Benefits – Fund 20

This fund was established in FY 2014-15. It is a special reserve for funds the District has set aside for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for a postemployment benefit plan. The projected ending fund balance is \$5,153,708.

8. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. This Fund is projected to have an ending fund balance of \$2.0 million. Expenditures for capital outlay are projected to be \$15.1 million plus \$.9 million in other non-capital costs and operating expenses.

9. Capital Facilities Fund – Fund 25

This fund is used primarily to account separately for moneys received from fees levied on development projects. This is a new fund in FY 2017-18, established by the Board to provide additional facilities to accommodate an increase in students generated by new development. Revenue is projected to total \$.5 million and is budgeted to be expended during the year.

10. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This Fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This Fund is projected to have an ending fund balance \$1,590.

11. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. 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 and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

12. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be financed from the ad valorem tax levies. This Fund is projected to have an ending fund balance of \$61,364.

13. Self-Insurance Fund – Fund 67

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers compensation, health and welfare, and deductible property loss. This Fund is projected to have an available ending fund balance in the amount of \$1,743,874.

VARIANCE REPORT

**BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**

Adopted Budget as of June 28, 2017

	Estimated Actuals FY 2016-17	Adopted Budget FY 2017-18	Variances	
REVENUES:				
LCFF Revenue Base Revenue	\$ 78,244,741	\$ 79,088,663	\$ 843,922	
LCFF Supplemental Revenue	\$ 5,018,204	\$ 5,242,788	\$ 224,584	
Total LCFF Revenue	\$ 83,262,945	\$ 84,331,451	\$ 1,068,506	A
State Aid - Prior Years	-	-	0	
Other State Revenues	3,707,923	1,724,735	(1,983,188)	B
Local Revenues	2,273,944	2,164,050	(109,894)	
TOTAL REVENUES:	89,244,812	88,220,236	(1,024,576)	
EXPENDITURES:				
Certificated Salaries	49,466,570	46,399,929	3,066,641	
Classified Salaries	13,678,684	13,939,073	(260,389)	
Employee Benefits	18,418,860	18,540,142	(121,282)	
Books and Supplies	2,349,080	2,302,309	46,771	
Services & Operating Expenses	9,581,023	8,777,228	803,795	
Capital Outlay	451,241	384,450	66,791	
Direct Support/Indirect Cost	(3,263,311)	(3,151,430)	(111,881)	
TOTAL EXPENDITURES	90,682,147	87,191,701	3,490,446	C
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,437,335)	1,028,535	2,465,870	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Adult Education Fund	(100,000)	(70,000)	30,000	
Transfer to Child Development Fund	(35,000)	(35,000)	0	
Transfer to Preschool Program	(127,404)	(127,404)	0	

**BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**

Adopted Budget as of June 28, 2017

	Estimated Actuals FY 2016-17	Adopted Budget FY 2017-18	Variances	
Transfer to Self Insurance Fund	(243,496)	(243,496)	0	
Transfer to Special Reserve Fund			0	
Transfer to Cafeteria Fund	(1,000,000)	(882,542)	117,458	D
Total Transfers Out	(1,505,900)	(1,358,442)	147,458	
Contributions In and Other Financing Sources				
BSEP Contribution	14,187,338	13,509,984	(677,354)	
BSEP Direct Support	391,700	372,500	(19,200)	
BSEP Substitute Compensation	251,900	242,000	(9,900)	
Total Contributions In	14,830,938	14,124,484	(706,454)	E
Contributions Out				
CPA School of Social Justice			0	
Special Education - (ADA)	(710,155)	(710,155)	0	
Special Education - State	(14,228,686)	(14,075,684)	153,002	
Special Education - Mental Health	(448,945)	(454,784)	(5,839)	
Total Contributions Out	(15,387,786)	(15,240,623)	147,163	F
Net Contributions	(556,848)	(1,116,139)	(559,291)	
TOTAL OTHER FINANCING SOURCES /USES	(2,062,748)	(2,474,581)	(411,833)	
NET INCREASE (DECREASE) IN FUND BALANCE	(3,500,083)	(1,446,046)	2,054,037	
BEGINNING FUND BALANCE	9,623,147	6,123,064	(3,500,083)	
ENDING FUND BALANCE	6,123,064	4,677,018	(1,446,046)	
Amount Committed and Assigned	1,697,104	1,461,667	(235,437)	
UNDESIGNATED FUND BALANCE	\$ 4,425,960	\$ 3,215,351	\$ (1,210,609)	

**BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT**

Adopted Budget as of June 28, 2017

	Estimated Actuals FY 2016-17	Adopted Budget FY 2017-18	Variances
COMPONENTS OF FUND BALANCE:			
Revolving Cash	100,000	100,000	
Committed			
BSEP Program Support	416,168	416,168	
	416,168	416,168	
Economic Uncertainties - 3%	354,106 #	118,669	
LCAP Reserves	826,830	826,830	
Undesignated Fund Balance	4,425,960	3,215,351	
Required Amount for Economic Uncertainties - 3%	3,607,399	3,371,961	
Fund 17 Reserve Balance	3,253,293	3,253,293	
Fund 01 Reserve Balance	354,106	118,669	
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -	

BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) VARIANCE REPORT
Adopted Budget as of June 28, 2017

A	Increase in LCFF funding based on increase in remaining GAP funding and projected increase in attendance by 60 students	\$ 1,068,506
B	Reduction in State Funding to exclude one time discretionary funding for mandated cost reimbursement received in prior year that is not included in the May Revision for 2017-18	\$ (1,983,188)
C	Net Change in Expenditures	
	Net impact of reduction of FTE due to increase in class size for grade K based on Measure E1 offset by BSEP transfer in Note E, 2017-18 budget priority reductions, and elimination of prior year one-time 3% bonus	3,066,641
	Net impact of elimination of prior year 3% one-time bonus, 2017-18 budget priority reductions offset by restoration of prior year vacancies	(260,389)
	Increase due to employer pension rate increases, decrease in statutory benefits due to 2017-18 staffing reductions and elimination of 3% bonus, reduction in the retiree benefits rate and restoration of prior year vacancies	(121,282)
	Reduction in services and operating expenses due to elimination of prior year one-time expenditures, increases due to 2017-18 budget priorities offset by central office non-salary reductions	687,448
	Net impact of reduction in prior year one-time purchase of three buses, net of increase in 2017-18 budget priorities for two more buses	54,717
	Decrease in indirect cost due to reduction in expenses and decrease in the rate	(111,881)
	Other budget changes	175,192
		\$ 3,490,446
D	Increase in contribution to food services in 2016-17 due to lower than projected revenues in the Cafeteria Fund due mainly to change in free and reduced percentage and accounting for participation in the universal breakfast reimbursement program.	\$ (117,458)
	An additional \$367,458 was contributed in FY 2016 -17, to cover the estimated revenue shortfall.	
	In FY 2017-18, adjusted increased contribution by \$250,000 to adjust for possible decrease in food services revenue due to changing demographics and based on the revenue loss that occurred in 2016-17.	
	The overall decrease in contribution over prior year is \$117,458.	
E	Decrease in Contribution from BSEP CSR transfer as a result of implementing Measure E1 which increased Class size for K starting this year and transfer of two BTA teachers to BSEP classroom support	\$ (706,454)
F	Reduction in contribution to Special Ed after eliminating prior year 3% bonus and one-time expenditures and increasing contribution to cover increase in employer pension cost	\$ 147,163

GENERAL FUND

SUMMARY

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
 Adopted Budget FY 2017-18

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Funds 5-8 BSEP Funds	Total Unrestricted	Total Restricted	Total Fund
REVENUES:									
Base LCFF Funding	79,088,663						79,088,663	0	79,088,663
Supplemental LCFF Funding	5,242,788						5,242,788	0	5,242,788
Total LCFF Funding	84,331,451						84,331,451	0	84,331,451
Special Property Tax Transfers	0	552,621					0	552,621	552,621
Funding After Transfers	84,331,451	552,621					84,331,451	552,621	84,884,072
Federal Revenues	0	3,846,202					0	3,846,202	3,846,202
Other State Revenues	1,724,735	9,387,156					1,724,735	9,387,156	11,111,891
Local Revenues	2,164,050	8,946,463	6,012,702	0	29,225,000	0	37,401,752	8,946,463	46,348,215
TOTAL REVENUES:	88,220,236	22,732,442	6,012,702	0	29,225,000	0	123,457,938	22,732,442	146,190,380
EXPENDITURES:									
Certificated Salaries	46,399,929	9,165,057	0	0	5,297,9200		51,697,849	9,165,057	60,862,906
Classified Salaries	13,939,073	7,309,415	708,271	2,110,146	2,125,1120		16,772,456	9,419,561	26,192,017
Employee Benefits	18,540,142	9,282,799	313,673	814,164	2,540,8280		21,394,643	10,096,963	31,491,606
Books and Supplies	2,302,309	1,188,841	61,000	449,000	1,178,6970		3,542,006	1,637,841	5,179,847
Services & Operating Expenses	8,777,228	8,479,316	203,890	912,500	1,098,0900		10,079,208	9,391,816	19,471,024
Capital Outlay	384,450	1,953,708	0	65,000	0	0	384,450	2,018,708	2,403,158
Direct Support/Indirect Cost	(3,151,430)	593,929	336,957	0	1,504,3590		(1,310,114)	593,929	(716,185)
TOTAL EXPENDITURES	87,191,701	37,973,065	1,623,791	4,350,810	13,745,006	0	102,560,498	42,323,875	144,884,373
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,028,535	(15,240,623)	4,388,911	(4,350,810)	15,479,994	0	20,897,440	(19,591,433)	1,306,007

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
 Adopted Budget FY 2017-18

OTHER FINANCING SOURCES AND USES:	Fund 01		Fund 02		Fund 04		Funds 5-8		Total	
	Unrestricted General Fund	Fund 01 Restricted General Fund	Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	BSEP Funds	Unrestricted	Total Restricted	Total Fund	
Inter-fund Transfers Out										
Transfer to Older Adults	(70,000)						(70,000)	0	(70,000)	
Transfer to Child Development Fund	(35,000)						(35,000)	0	(35,000)	
Transfer to Preschool Program	(127,404)						(127,404)	0	(127,404)	
LCFF Transfer to Cafeteria Fund	(732,542)						(732,542)	0	(732,542)	
Transfer to Cafeteria Fund	(150,000)						(150,000)		(150,000)	
Transfer to Self Insurance Fund	(243,496)						(243,496)	0	(243,496)	
Total Transfers Out	(1,358,442)	0	0	0	0	0	(1,358,442)	0	(1,358,442)	
Contributions In and Other Financing Sources										
BSEP Contribution	13,509,984				(13,509,984)		0	0	0	
BSEP Direct Support	372,500				(372,500)		0	0	0	
BSEP Substitute Compensation	242,000				(242,000)		0	0	0	
Total Contributions In	14,124,484	0	0	0	(14,124,484)	0	0	0	0	
Contributions Out										
Special Education - State	(14,785,839)	14,785,839					(14,785,839)	14,785,839	0	
Special Education Mental Health	(454,784)	454,784					(454,784)	454,784	0	
California Nutrition Network	0	0					0	0	0	
Inter-fund Transfer			(4,350,810)	4,350,810			(4,350,810)	4,350,810	0	
Total Contributions Out	(15,240,623)	15,240,623	(4,350,810)	4,350,810	0	0	(19,591,433)	19,591,433	0	
Net Contributions	(1,116,139)	15,240,623	(4,350,810)	4,350,810	(14,124,484)	0	(19,591,433)	19,591,433	0	
TOTAL OTHER FINANCING SOURCES/USES	(2,474,581)	15,240,623	(4,350,810)	4,350,810	(14,124,484)	0	(20,949,875)	19,591,433	(1,358,442)	

BERKELEY UNIFIED SCHOOL DISTRICT
GENERAL FUND - FUNDS 01 - 08
Adopted Budget FY 2017-18

	Fund 01 Unrestricted General Fund	Fund 01 Restricted General Fund	Fund 02 Unrestricted H Fund	Fund 02 Restricted H Fund	Fund 04 BSEP Fund	Funds 5-8 BSEP Funds	Total Unrestricted	Total Restricted	Total Fund
NET INCREASE (DECREASE) IN FUND BALANCE	(1,446,046)	0	38,101	0	1,355,5100		(52,435)	0	(52,435)
BEGINNING FUND BALANCE	6,123,064	1,016,277	670,255	0	1,898,566	23	8,691,908	1,016,277	9,708,185
ENDING FUND BALANCE	4,677,018	1,016,277	708,356	0	3,254,076	23	8,639,473	1,016,277	9,655,750

COMPARISON REPORTS

GENERAL FUND

UNRESTRICTED

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/2016	Second Interim 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 06/07/17	Adopted Budget 2017-18 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-17	% Variance
REVENUE LIMIT SOURCES/LCFF									
8011	State Aid - Base	\$29,427,131	\$28,519,582	\$27,730,500	\$26,646,095	\$26,646,095	\$28,216,933	\$1,570,838	5.90%
8011	State Aid - Supplemental	\$818,408	\$2,374,816	\$4,249,522	\$5,018,204	\$5,018,204	\$5,242,788	\$224,584	4.48%
8012	EPA	\$10,757,812	\$13,934,835	\$13,418,605	\$12,959,891	\$12,959,891	\$12,212,824	(\$747,067)	-5.76%
8021	Homeowners' Exemptions	\$223,628	\$215,976	\$216,618	\$213,221	\$213,221	\$213,221	\$0	0.00%
8041	Secured Roll Taxes	\$23,882,836	\$25,521,190	\$27,523,037	\$29,059,718	\$29,059,718	\$29,059,718	\$0	0.00%
8042	Unsecured Roll Taxes	\$1,381,706	\$1,420,945	\$1,512,428	\$1,915,940	\$1,915,940	\$1,915,940	\$0	0.00%
8043	Prior Years' Taxes	\$32,041	(\$626,704)	(\$329,111)	(\$329,111)	(\$329,111)	(\$329,111)	\$0	0.00%
8044	Supplemental Taxes	\$334,774	\$549,205	\$892,227	\$729,359	\$729,359	\$729,359	\$0	0.00%
8045	Education Rev Aug Fund (ERAF)	\$3,824,421	\$4,639,322	\$7,592,117	\$9,134,395	\$9,134,395	\$9,134,395	\$0	0.00%
8047	Community Redevelopment Funds	\$162,868	\$467,102	\$273,889	\$273,889	\$273,889	\$273,889	\$0	0.00%
8096	Prop Tax Transfer to Charter	(\$1,756,917)	(\$2,072,862)	(\$2,359,991)	(\$2,358,656)	(\$2,358,656)	(\$2,338,505)	\$20,151	-0.85%
	Subtotal Revenue Limit Sources/LCFF	\$69,088,709	\$74,943,406	\$80,719,840	\$83,262,945	\$83,262,945	\$84,331,451	\$1,068,506	1.28%
8019	State Aid - Prior Years	\$350,887	(\$520,636)	\$0	\$0	\$0	\$0	\$0	0.00%
	Net Revenue Limit Sources/LCFF	\$69,439,595	\$74,422,770	\$80,719,840	\$83,262,945	\$83,262,945	\$84,331,451	\$1,068,506	1.28%
OTHER STATE REVENUES									
8311	Other State Apportionments-Cur	(\$180)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8550	Mandated Cost Reimbursements	\$335,454	\$952,340	\$5,299,128	\$2,345,078	\$2,345,078	\$341,184	(\$2,003,894)	-85.45%
8560	State Lottery Revenue	\$1,459,918	\$1,486,073	\$1,367,170	\$1,362,845	\$1,362,845	\$1,383,551	\$20,706	1.52%
8565	State Lottery Revenue Prior Year	\$47,888	(\$4,757)	\$18,923	\$0	\$0	\$0	\$0	0.00%
8590	All Other State Revenues	\$28,877	\$5,995	\$4,334	\$0	\$0	\$0	\$0	0.00%
8599	Prior Year State Revenues	\$2,205	\$16,057	(\$73,859)	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$1,874,161	\$2,455,708	\$6,615,696	\$3,707,923	\$3,707,923	\$1,724,735	(\$1,983,188)	-53.49%
OTHER LOCAL REVENUES									
8625	Comm Redevel Funds not Subj	\$69,843	\$54,675	\$58,083	\$34,000	\$34,000	\$0	(\$34,000)	-100.00%
8650	Leases and Rentals	\$356,357	\$341,038	\$410,226	\$310,000	\$310,000	\$310,000	\$0	0.00%
8660	Interest	\$36,808	\$51,422	\$69,250	\$58,600	\$58,600	\$60,000	\$1,400	2.39%
8675	Transportation Fees from Indiv	\$348,323	\$405,501	\$404,480	\$300,000	\$300,000	\$400,000	\$100,000	33.33%
8677	Interagency Services BAW LEAs	\$318,792	\$313,234	\$249,201	\$184,289	\$184,289	\$68,668	(\$115,621)	-62.74%
8699	All Other Local Revenues	\$807,164	\$882,011	\$1,086,280	\$1,400,028	\$1,387,055	\$1,325,382	(\$61,673)	-4.45%
	Subtotal	\$1,937,287	\$2,047,881	\$2,277,520	\$2,286,917	\$2,273,944	\$2,164,050	(\$109,894)	-4.83%

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/2016	Second Interim 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 06/07/17	Adopted Budget 2017-18 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-17	% Variance
	TOTAL REVENUES	\$73,251,043	\$78,926,360	\$89,613,056	\$89,257,785	\$89,244,812	\$88,220,236	(\$1,024,576)	-1.15%
	CERTIFICATED SALARIES								
1102	Teachers' Salaries	\$32,259,894	\$34,101,531	\$37,223,298	\$39,996,189	\$40,007,789	\$36,924,784	(\$3,083,005)	-7.71%
1103	Substitute Teachers' Illness	\$952,674	\$1,214,526	\$1,262,891	\$1,230,634	\$1,230,634	\$1,230,634	\$0	0.00%
1116	Tchr Hourly/Daily/Subs	\$676,524	\$678,566	\$721,234	\$873,265	\$883,245	\$859,622	(\$23,623)	-2.67%
1117	Teacher Stipend	\$235,982	\$193,108	\$174,389	\$171,437	\$180,157	\$232,028	\$51,871	28.79%
1120	Teachers-Moving Stipend	\$329	\$7	\$0	\$0	\$0	\$0	\$0	0.00%
1150	Cash In Lieu	\$13,250	\$19,986	\$23,682	\$25,007	\$25,007	\$25,007	\$0	0.00%
1151	Subs Cash In Lieu	\$32,118	\$44,078	\$45,082	\$1,840	\$1,840	\$3,400	\$1,560	84.78%
1202	Certificated Support Salaries	\$1,256,145	\$1,416,524	\$1,448,285	\$1,846,542	\$1,838,382	\$1,870,604	\$32,222	1.75%
1216	Hrly /Subs /Daily	\$0	\$2,141	\$36,562	\$5,746	\$2,646	\$2,323	(\$323)	-12.21%
1302	Cert Supv & Adm Monthly Sal	\$3,980,306	\$4,057,898	\$4,316,085	\$4,784,334	\$4,715,025	\$4,697,819	(\$17,206)	-0.36%
1303	Adm & Supv Sick Leave	\$0	\$7,718	\$15,069	\$577	\$577	\$577	\$0	0.00%
1316	Adm & Supv Subs	\$66,650	\$54,992	\$87,962	\$115,808	\$115,808	\$115,810	\$2	0.00%
1317	Adm & Supv Stipend	\$9,128	\$9,245	\$3,677	\$5,500	\$5,500	\$5,000	(\$500)	-9.09%
1350	Cash In Lieu	\$30,170	\$30,275	\$49,104	\$61,197	\$61,197	\$58,577	(\$2,620)	-4.28%
1902	Other Certificated Salaries	\$203,776	\$200,735	\$249,168	\$379,400	\$380,800	\$366,872	(\$13,928)	-3.66%
1903	Oth Cert Subs Sick Leave	\$139	\$3	\$0	\$0	\$0	\$0	\$0	0.00%
1916	Other Certificated Hourly	\$5,355	\$9,215	\$15,588	\$17,963	\$17,963	\$6,872	(\$11,091)	-61.74%
	Subtotal	\$39,722,442	\$42,040,548	\$45,672,076	\$49,515,439	\$49,486,570	\$46,399,929	(\$3,086,641)	-6.20%
	CLASSIFIED SALARIES								
2102	Instr Aides Monthly Salary	\$55,124	\$110,384	\$131,353	\$213,317	\$213,317	\$199,856	(\$13,461)	-6.31%
2103	Instructional Aides Substitute	\$9,013	\$8,222	\$14,138	\$13,225	\$13,225	\$450	(\$12,775)	-96.60%
2112	Instructional Aides Overtime	\$371	\$5,410	\$1,703	\$2,000	\$0	\$0	\$0	0.00%
2116	Instr Aides Hrly/Daily/Subs	\$18,238	\$14,036	\$45,900	\$50,494	\$46,494	\$8,549	(\$37,945)	-81.61%
2117	Stipend/Student Workers	\$102,077	\$127,357	\$137,499	\$81,017	\$81,017	\$81,017	\$0	0.00%
2146	Tutors-Hrly	\$6,357	\$32,768	\$34,428	\$35,000	\$31,000	\$29,000	(\$2,000)	-6.45%
2150	Cash In Lieu	\$9,715	\$4,569	\$16,652	\$16,542	\$16,542	\$26,710	\$10,168	61.47%
2182	Instr Spec Monthly Sal	\$259,090	\$218,671	\$228,670	\$352,492	\$352,492	\$392,919	\$40,427	11.47%
2186	Instr Spec Hourly	\$6,069	\$14,147	\$9,393	\$20,152	\$20,152	\$17,163	(\$2,989)	-14.83%
2202	Classified Support Salaries	\$3,990,189	\$4,273,290	\$4,600,813	\$5,055,166	\$5,055,166	\$5,223,657	\$168,491	3.33%
2203	Classified Support Substitutes	\$68,923	\$36,840	\$53,499	\$57,335	\$57,335	\$74,590	\$17,255	30.10%
2212	Class Support Overtime	\$404,375	\$499,788	\$520,080	\$300,338	\$300,084	\$300,544	\$460	0.15%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/2016	Second Interim 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 06/07/17	Adopted Budget 2017-18 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-17	% Variance
2216	Class Support Hrlly/Daily/Subs	\$584,543	\$669,758	\$592,393	\$552,914	\$555,354	\$460,208	(\$95,146)	-17.13%
2250	Cash In Lieu	\$45,083	\$81,804	\$153,500	\$159,532	\$159,532	\$136,219	(\$23,313)	-14.61%
2265	Student Worker	\$23,829	\$20,811	\$9,576	\$3,796	\$3,796	\$0	(\$3,796)	-100.00%
2302	Classified Supervisor & Admin Sal	\$1,483,268	\$1,374,998	\$1,779,410	\$1,907,747	\$1,907,747	\$1,976,553	\$68,806	3.61%
2316	Classified Supv-Hourly/Daily/Sub	\$2,567	\$50,352	\$3,566	\$400	\$400	\$400	\$0	0.00%
2350	Cash In Lieu	\$10,359	\$4,847	\$10,695	\$23,808	\$23,808	\$25,920	\$2,112	8.87%
2402	Clerical Tech & Off Staff Sal	\$3,069,153	\$3,326,108	\$3,229,794	\$3,477,121	\$3,477,121	\$3,749,956	\$272,835	7.85%
2403	Clerical Tech & Off Sub	\$145,488	\$161,088	\$182,622	\$219,779	\$223,279	\$162,807	(\$60,472)	-27.08%
2412	Clerical Tech & Off Overtime	\$47,097	\$78,381	\$84,660	\$89,205	\$86,705	\$96,573	\$9,868	11.38%
2416	Clerical Hrlly/Daily/Subs	\$208,430	\$235,940	\$184,005	\$300,291	\$284,691	\$225,732	(\$58,959)	-20.71%
2450	Cash In Lieu	\$41,112	\$45,635	\$86,078	\$80,514	\$81,923	\$79,913	(\$2,010)	-2.45%
2902	Other Classified Salaries	\$110,271	\$325,714	\$335,129	\$390,486	\$388,586	\$382,711	(\$5,875)	-1.51%
2903	Other Classified Substitute	\$1,667	\$4,462	\$2,876	\$0	\$0	\$0	\$0	0.00%
2912	Other Classified Monthly Salaries	\$1,906	\$347	\$525	\$2,208	\$2,208	\$2,208	\$0	0.00%
2916	Other Class Subs/Daily/Hrly	\$206,325	\$221,394	\$216,120	\$277,220	\$277,220	\$274,316	(\$2,904)	-1.05%
2950	Cash In Lieu of Benefits	\$155	\$14,457	\$23,775	\$19,490	\$19,490	\$11,102	(\$8,388)	-43.04%
	Subtotal	\$10,910,795	\$11,961,575	\$12,688,852	\$13,701,589	\$13,678,684	\$13,939,073	\$260,389	1.90%
EMPLOYEE BENEFITS									
3101	STRS - Certificated	\$3,174,725	\$3,666,731	\$4,713,323	\$6,054,709	\$6,049,789	\$6,649,084	\$599,295	9.91%
3102	STRS - Classified	\$5,613	\$7,025	\$7,706	\$5,357	\$5,357	\$0	(\$5,357)	-100.00%
3201	PERS - Certificated	\$25,503	\$64,089	\$77,498	\$91,989	\$91,989	\$56,663	(\$35,326)	-38.40%
3202	PERS - Classified	\$1,056,896	\$1,157,893	\$1,249,619	\$1,604,469	\$1,605,082	\$1,853,355	\$248,273	15.47%
3301	Medicare - Instructional	\$549,651	\$567,027	\$613,204	\$715,444	\$716,577	\$672,578	(\$43,999)	-6.14%
3302	Medicare - Non Instructional	\$151,010	\$165,597	\$176,083	\$197,230	\$198,214	\$193,263	(\$4,951)	-2.50%
3311	OASDI - Certificated	\$33,459	\$46,248	\$48,986	\$40,870	\$41,193	\$22,435	(\$18,758)	-45.54%
3312	OASDI - Classified	\$635,193	\$698,427	\$742,215	\$833,096	\$835,203	\$843,497	\$8,294	0.99%
3401	Health & Welfare - Certificated	\$3,626,621	\$3,720,527	\$3,803,957	\$3,930,540	\$3,898,420	\$3,685,687	(\$212,733)	-5.46%
3402	Health & Welfare - Classified	\$1,692,082	\$1,820,436	\$1,698,116	\$1,941,397	\$1,939,397	\$2,019,088	\$79,691	4.11%
3501	SUI - Certificated	\$32,916	\$24,670	\$26,516	\$29,454	\$29,480	\$25,625	(\$3,855)	-13.08%
3502	SUI - Classified	\$22,959	\$6,958	\$7,379	\$8,126	\$8,144	\$7,984	(\$160)	-1.96%
3601	Workers Comp - Certificated	\$814,972	\$864,990	\$937,291	\$1,020,076	\$1,020,725	\$951,349	(\$69,376)	-6.80%
3602	Workers Comp - Classified	\$224,698	\$246,268	\$260,969	\$275,618	\$277,104	\$273,210	(\$3,894)	-1.41%
3701	Retiree Benefits - Certificated	\$1,057,589	\$1,036,527	\$1,232,312	\$1,355,677	\$1,355,532	\$1,010,813	(\$344,719)	-25.43%

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/2016	Second Interim 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 06/07/17	Adopted Budget 2017-18 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-17	% Variance
3702	Retiree Benefits - Classified	\$242,698	\$233,625	\$275,918	\$346,754	\$346,654	\$275,511	(\$71,143)	-20.52%
	Subtotal	\$13,346,583	\$14,327,037	\$15,871,092	\$18,450,805	\$18,418,860	\$18,540,142	\$121,282	0.66%
	BOOKS AND SUPPLIES			\$0					
4100	Apprv Texts & Core Curr Materials	\$118,239	\$164,067	\$142,054	\$147,783	\$147,783	\$147,783	\$0	0.00%
4200	Books - Other Reference Materials	\$85,180	\$32,491	\$2,724	\$2,745	\$2,160	\$1,245	(\$915)	-42.36%
4300	Materials and Supplies	\$551,132	\$548,871	\$559,329	\$578,640	\$660,487	\$554,796	(\$105,691)	-16.00%
4350	Other Supplies	\$777,951	\$727,755	\$783,495	\$1,099,422	\$1,100,977	\$970,287	(\$130,690)	-11.87%
4355	Disaster Prep Supplies	\$553	\$1,345	\$0	\$2,500	\$2,500	\$2,500	\$0	0.00%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$0	\$678	\$678	\$259,829	\$259,151	38222.86%
4400	Equipment \$500 to \$5,000	\$128,897	\$125,898	\$195,000	\$273,420	\$309,795	\$217,361	(\$92,434)	-29.84%
4600	Fuel Gasoline	\$15,456	\$12,311	\$8,009	\$8,500	\$9,250	\$17,000	\$7,750	83.78%
4610	Fuel Natural Gas	\$23,637	\$23,581	\$20,701	\$22,750	\$26,250	\$42,308	\$16,058	61.17%
4620	Fuel Diesel	\$92,893	\$77,199	\$61,754	\$89,200	\$89,200	\$89,200	\$0	0.00%
	Subtotal	\$1,793,938	\$1,713,519	\$1,773,068	\$2,225,638	\$2,349,080	\$2,302,309	(\$46,771)	-1.99%
	SERVICES, OTHER OPERATING EXPENSES								
5100	Service Contracts above \$25,000	\$0	\$14,000	\$0	\$0	\$0	\$45,000	\$45,000	100.00%
5200	Travel & Conferences	\$95,808	\$165,234	\$187,068	\$268,720	\$275,623	\$211,008	(\$64,615)	-23.44%
5220	Travel/Training	(\$200)	\$110	\$0	\$200	\$200	\$0	(\$200)	-100.00%
5300	Dues and Memberships	\$40,912	\$25,807	\$61,331	\$55,014	\$58,018	\$54,514	(\$3,504)	-6.04%
5400	Insurance	\$750,518	\$747,944	\$702,989	\$742,338	\$742,338	\$742,338	\$0	0.00%
5510	Water/Sewage	\$511,263	\$585,249	\$522,172	\$511,515	\$511,515	\$511,515	\$0	0.00%
5520	Natural Gas	\$288,949	\$282,490	\$251,792	\$283,385	\$283,385	\$283,385	\$0	0.00%
5530	Storm Drains	\$56,189	\$56,189	\$61,447	\$61,489	\$61,489	\$61,489	\$0	0.00%
5540	Garbage	\$337,071	\$346,417	\$373,921	\$391,612	\$391,612	\$391,612	\$0	0.00%
5550	Electricity	\$1,366,910	\$1,550,437	\$1,524,360	\$1,392,469	\$1,392,469	\$1,392,469	\$0	0.00%
5570	Alarm Service	\$39,388	\$29,407	\$32,318	\$59,132	\$59,132	\$59,132	\$0	0.00%
5600	Rental, Leases & Repairs	\$480,040	\$526,640	\$544,321	\$558,604	\$514,274	\$539,082	\$24,808	4.82%
5620	Maintenance Contracts	\$787,988	\$707,480	\$824,541	\$708,745	\$707,804	\$711,245	\$3,441	0.49%
5711	Field Trips	(\$82,392)	(\$80,486)	(\$59,286)	(\$65,007)	(\$71,199)	(\$49,919)	\$21,280	-29.89%
5712	Central Printing - Xerox	(\$7,767)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	(\$3,297)	\$0	0.00%
5750	Dir Costs for Interfund Svcs	\$3,135	\$2,315	\$0	\$0	\$0	\$0	\$0	0.00%
5751	Field Trips, Interfund	(\$26,247)	(\$16,986)	(\$7,050)	(\$18,850)	(\$18,850)	(\$26,171)	(\$7,321)	38.84%
5752	Central Printing - Xerox	(\$11,500)	(\$11,500)	(\$10,500)	(\$10,500)	(\$10,500)	(\$10,500)	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/2016	Second Interim 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 06/07/17	Adopted Budget 2017-18 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-17	Variance %
5753	Offsites Printing - Copiers	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	\$0	0.00%
5756	Intrfund Trns-Fd Serv-Othr Fnds	\$0	\$0	\$3,101	\$0	\$0	\$0	\$0	0.00%
5759	Work Order Changes	(\$32,601)	(\$21,399)	(\$49,225)	(\$74,500)	(\$74,500)	(\$74,500)	\$0	0.00%
5800	Contract Services	\$1,915,905	\$2,361,958	\$2,989,520	\$3,300,985	\$3,302,752	\$2,854,905	(\$447,847)	-13.56%
5805	Instr Personal Serv	\$2,850	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5814	QSS Support/Training	\$75,133	\$69,083	\$69,365	\$85,730	\$88,455	\$85,730	(\$2,725)	-3.08%
5820	Outside Printing	\$53	\$357	\$10,500	\$6,680	\$4,045	\$6,578	\$2,533	62.62%
5829	Legal Fees	\$434,680	\$709,343	\$814,158	\$611,000	\$684,000	\$550,000	(\$134,000)	-19.59%
5830	Election Expense	\$0	\$0	\$0	\$150,000	\$150,000	\$0	(\$150,000)	-100.00%
5831	Audit Expense	\$62,000	\$64,000	\$64,000	\$69,000	\$69,000	\$69,000	\$0	0.00%
5839	Bank Fees	\$17,422	\$22,230	\$30,314	\$22,900	\$22,900	\$22,900	\$0	0.00%
5840	Special Ed Settlement	\$5,972	\$5,972	\$0	\$11,500	\$11,500	\$11,500	\$0	0.00%
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$17,317	\$17,317	\$17,317	\$0	0.00%
5910	Postage/Mailing	\$108,046	\$81,945	\$100,493	\$92,556	\$91,556	\$97,346	\$5,790	6.32%
5920	Cell Phone	\$10,375	\$21,246	\$3,549	\$35,200	\$35,085	\$38,350	\$3,265	9.31%
5930	Telephone	\$35,370	\$56,759	\$91,483	\$144,500	\$189,500	\$96,500	(\$93,000)	-49.08%
5940	Internet Service	\$24,362	\$71,183	\$92,079	\$109,600	\$109,600	\$102,900	(\$6,700)	-6.11%
5950	Postage-Interfund	(\$6,189)	(\$5,836)	(\$4,879)	(\$4,800)	(\$4,800)	(\$4,800)	\$0	0.00%
	Subtotal	\$7,274,044	\$8,354,890	\$9,211,183	\$9,503,838	\$9,581,023	\$9,777,228	(\$803,795)	-8.39%
CAPITAL OUTLAY									
6200	Buildings & Improvements of Buildings	\$0	\$0	\$0	\$0	\$12,074	\$0	(\$12,074)	-100.00%
6400	Equipment	\$23,648	\$38,789	\$87,900	\$439,167	\$439,167	\$384,450	(\$54,717)	-12.46%
	Subtotal	\$23,648	\$38,789	\$87,900	\$439,167	\$451,241	\$384,450	(\$66,791)	-14.80%
DIRECT SUPPORT/INDIRECT COSTS									
7340	Interprogram Indirect Costs	(\$2,415,437)	(\$2,512,105)	(\$2,275,966)	(\$2,504,999)	(\$2,508,015)	(\$2,423,563)	\$84,452	-3.37%
7350	Interfund Direct Support Costs	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	\$0	0.00%
7390	Interfund Indirect Costs	(\$630,475)	(\$658,276)	(\$658,205)	(\$705,287)	(\$704,414)	(\$676,985)	\$27,429	-3.89%
	Subtotal	(\$3,096,793)	(\$3,221,262)	(\$2,985,053)	(\$3,261,168)	(\$3,263,311)	(\$3,151,430)	\$111,881	-3.43%
	TOTAL EXPENDITURES	\$69,974,656	\$75,215,095	\$82,319,118	\$90,575,308	\$90,682,147	\$87,191,701	(\$3,490,446)	-3.85%
OTHER FINANCING SOURCES AND USES									

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/2016	Second Interim 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 06/07/17	Adopted Budget 2017-18 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-17	% Variance
InterFund Transfers Out									
7612	To: Fund 20 - Post Employment Benefits	\$0	\$264,890	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 11 - SBX3 4/LCFF/Older Adults	\$2,723,819	\$2,723,819	\$0	\$100,000	\$100,000	\$70,000	(\$30,000)	-30.00%
7619	To: Fund 12 - Child Dev	\$30,000	\$35,000	\$0	\$35,000	\$35,000	\$35,000	\$0	0.00%
7619	To: Fund 12 - Preschool Prog Subsidy	\$276,000	\$276,000	\$276,000	\$127,404	\$127,404	\$127,404	\$0	0.00%
7619	To: Fund 13 - LCFF Transfer Cafeteria Fund	\$713,818	\$632,542	\$632,542	\$632,542	\$732,542	\$732,542	\$0	0.00%
7619	To: Fund 13 - Cafeteria Fund	\$0	\$0	\$0	\$0	\$267,458	\$150,000	(\$117,458)	-43.92%
7619	To: Fund 17 - Special Reserve	\$134,132	\$359,603	\$109,501	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$243,496	\$243,496	\$243,496	\$243,496	\$243,496	\$243,496	\$0	0.00%
	Subtotal	\$4,121,265	\$4,535,350	\$1,261,539	\$1,138,442	\$1,505,900	\$1,358,442	(\$147,458)	-9.79%
Contributions									
8981	BSEP Contribution	\$12,496,432	\$12,650,409	\$12,913,282	\$14,187,338	\$14,187,338	\$13,509,984	(\$677,354)	-4.77%
8982	BSEP Direct Support	\$380,081	\$392,651	\$390,071	\$391,700	\$391,700	\$372,500	(\$19,200)	-4.90%
8983	BSEP Substitute Compensation	\$224,581	\$240,798	\$238,796	\$251,900	\$251,900	\$242,000	(\$9,900)	-3.93%
8990	Contributions - Restricted-Field Trip	\$9,891	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$13,110,986	\$13,283,858	\$13,542,149	\$14,830,938	\$14,830,938	\$14,124,484	(\$706,454)	-4.76%
8980	Contributions - Unrestricted								
- 6385 - CPA-SSJE DDF023		(\$23,382)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
- 6500/9170 - Special Education		(\$11,724,919)	(\$12,526,954)	(\$14,475,783)	(\$14,938,841)	(\$14,938,841)	(\$14,785,839)	\$153,002	-1.02%
- 6512 - Spe Ed Mental Health		(\$411,405)	(\$563,168)	(\$570,237)	(\$448,945)	(\$448,945)	(\$454,784)	(\$5,839)	1.30%
- 9110 - BTSA DDF014		\$0	(\$70,000)	\$0	\$0	\$0	\$0	\$0	0.00%
- 7220 - CPA-Green Academy DDF021		(\$64,984)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	(\$12,224,689)	(\$13,160,121)	(\$15,046,020)	(\$15,387,786)	(\$15,387,786)	(\$15,240,623)	\$147,163	-0.96%
TOTAL OTHER FINANCING SOURCES/USES									
		(\$3,234,968)	(\$4,411,614)	(\$2,765,410)	(\$1,695,290)	(\$2,062,748)	(\$2,474,581)	(\$411,833)	19.97%
SURPLUS / (DEFICIT)									
		\$41,419	(\$700,349)	\$4,528,529	(\$3,012,813)	(\$3,500,083)	(\$1,446,046)	\$2,054,037	-58.69%
BEGINNING FUND BALANCE									
		\$5,753,548	\$5,794,967	\$5,094,618	\$9,623,147	\$9,623,147	\$6,123,064	(\$3,500,083)	-36.37%
ENDING FUND BALANCE									
		\$5,794,967	\$5,094,618	\$9,623,147	\$6,610,333	\$6,123,064	\$4,677,018	(\$1,446,046)	-23.62%

BERKELEY UNIFIED SCHOOL DISTRICT									
FUND 01 - GENERAL FUND - UNRESTRICTED REVENUES AND EXPENDITURES									
COMPARISON REPORT									
SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/2016	Second Interim 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 06/07/17	Adopted Budget 2017-18 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-17	% Variance
	Designations of Ending Fund Balance								
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
9770	Designated:								
	- Reserve for BCCE Negotiations	\$454,800	\$0	\$161,000	\$0	\$0	\$0	\$0	0.00%
	- EIA Replacement Fund Carryover (Res0791)	\$677,574	\$284,482	\$59,613	\$0	\$0	\$0	\$0	0.00%
	- Carryover Res0156 Instructional Mats	\$45,828	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Carryover Res0399/0515 CTE	\$17,086	\$47,561	\$0	\$0	\$0	\$0	\$0	0.00%
	- One-Time Reimb Mandated Claims (Res0406)	\$0	\$610,739	\$0	\$0	\$0	\$0	\$0	0.00%
	- Supplemental Grant LCAP (Res0500)	\$0	\$248,062	\$620,910	\$234,506	\$826,830	\$826,830	\$0	0.00%
	- Ed Services Savings (Res0000)	\$0	\$103,000	\$0	\$0	\$0	\$0	\$0	0.00%
	- Gardening and Cooking (Res0816)	\$0	\$76,050	\$0	\$0	\$0	\$0	\$0	0.00%
	- Emergency Preparedness/Transp (Res0013)	\$0	\$93,885	\$0	\$0	\$0	\$0	\$0	0.00%
	- 3% Salary Bonus FY16-17	\$0	\$0	\$2,296,194	\$0	\$0	\$0	\$0	0.00%
	- Commitment for Common Core FY16-17	\$0	\$0	\$1,190,000	\$0	\$0	\$0	\$0	0.00%
	- Commitment for BSEP Program Support	\$0	\$0	\$2,000,000	\$421,055	\$416,168	\$416,168	\$0	0.00%
	- Unrestricted Ending Fund Balance	\$4,499,678	\$3,530,839	\$3,195,430	\$5,527,613	\$4,425,959	\$3,215,350	(\$1,210,609)	-27.35%
	ENDING FUND BALANCE	\$5,794,967	\$5,094,618	\$9,623,147	\$6,610,333	\$6,123,064	\$4,677,018	(\$1,446,046)	-23.62%
	Economic Uncertainties 3.0%	\$2,763,124	\$3,130,798	\$3,253,293	\$3,580,452	\$3,607,399	\$3,371,961	(\$235,437)	-6.53%
	Less Fund 17 Balance	\$2,763,124	\$3,130,798	\$3,253,293	\$3,253,293	\$3,253,293	\$3,253,293	\$0	0.00%
	Less Fund 01 Reserve	\$0	\$0	\$0	\$327,159	\$354,106	\$118,669	(\$235,437)	-66.49%
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

GENERAL FUND

TRANSPORTATION

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES**

COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/16	Audited Actuals 2015-16 As of 06/30/2016	Second Interim Budget 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 6/7/17	Adopted Budget 2017-18 As of 6/28/17	Adopted Budget 2017-18 vs. Estimated Actuals 2016-17	% Variance
OTHER LOCAL REVENUES										
8675	Transportation Fees from Indiv	\$348,323	\$405,501	\$300,000	\$404,480	\$300,000	\$300,000	\$400,000	\$100,000	33.33%
	Subtotal	\$348,323	\$405,501	\$300,000	\$404,480	\$300,000	\$300,000	\$400,000	\$100,000	33.33%
OTHER FINANCING SOURCES AND USES										
CONTRIBUTIONS										
8980	Contributions - Unrestricted	\$1,653,340	\$1,613,479	\$2,187,823	\$2,021,354	\$2,558,862	\$2,548,270	\$2,347,897	(\$200,373)	-7.86%
8990	Contributions - Restricted-Field Trip	(\$131,242)	\$0	\$24,671	\$0	\$27,671	\$27,671	\$27,671	\$0	0.00%
	Subtotal	\$1,522,098	\$1,613,479	\$2,212,494	\$2,021,354	\$2,586,533	\$2,575,941	\$2,375,568	(\$200,373)	-7.78%
	TOTAL REVENUES	\$1,870,420	\$2,018,980	\$2,512,494	\$2,425,834	\$2,886,533	\$2,875,941	\$2,775,568	(\$100,373)	-3.49%
CLASSIFIED SALARIES										
2202	Classified Support Salaries	\$930,950	\$992,375	\$1,037,498	\$1,010,980	\$1,166,114	\$1,166,114	\$1,204,338	\$38,224	3.28%
2212	Class Support Overtime	\$190,259	\$213,090	\$148,459	\$246,802	\$87,459	\$87,459	\$87,459	\$0	0.00%
2216	Class Support Hry/Daily/Subs	\$151,666	\$184,028	\$197,707	\$186,180	\$206,707	\$206,707	\$136,707	(\$70,000)	-33.86%
2250	Cash In Lieu	\$11,460	\$11,168	\$23,180	\$23,415	\$27,184	\$27,184	\$18,423	(\$8,761)	-32.23%
2302	Classified Supervisor & Admin Sal	\$226,143	\$204,630	\$239,231	\$233,124	\$272,962	\$272,962	\$260,140	(\$12,822)	-4.70%
2316	Classified Supv-Hourly/Daily/Sub	\$688	\$10,797	\$0	\$464	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$87,027	\$93,301	\$94,730	\$102,371	\$97,178	\$97,178	\$96,368	(\$810)	-0.83%
2412	Clerical Tech & Off Overtime	\$565	\$206	\$0	\$315	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hry/Daily/Subs	\$38,221	\$36,523	\$21,709	\$18,087	\$26,709	\$26,709	\$26,709	\$0	0.00%
	Subtotal	\$1,636,958	\$1,746,118	\$1,762,514	\$1,821,737	\$1,884,313	\$1,884,313	\$1,830,144	(\$54,169)	-2.87%
EMPLOYEE BENEFITS										
3102	STRS - Classified	\$3,914	\$4,683	\$4,559	\$4,973	\$5,337	\$5,337	\$0	(\$5,337)	-100.00%
3202	PERS - Classified	\$146,620	\$165,036	\$168,810	\$167,469	\$230,015	\$230,015	\$242,419	\$12,404	5.39%
3302	Medicare - Non Instructional	\$23,082	\$24,399	\$25,090	\$25,236	\$25,997	\$25,997	\$25,266	(\$731)	-2.81%
3312	OASDI - Classified	\$95,644	\$101,069	\$104,649	\$105,010	\$116,578	\$116,578	\$113,473	(\$3,105)	-2.66%
3402	Health & Welfare - Classified	\$272,393	\$276,941	\$303,864	\$275,231	\$314,047	\$314,047	\$334,608	\$20,561	6.55%
3502	SUI - Classified	\$3,498	\$1,025	\$997	\$1,057	\$1,216	\$1,216	\$1,063	(\$153)	-12.58%
3602	Workers Comp - Classified	\$34,150	\$36,222	\$35,471	\$37,357	\$36,814	\$36,814	\$35,724	(\$1,090)	-2.96%
3702	Retiree Benefits - Classified	\$32,725	\$31,174	\$44,019	\$36,105	\$48,390	\$48,390	\$35,900	(\$12,490)	-25.81%
	Subtotal	\$612,026	\$640,547	\$687,459	\$652,437	\$778,394	\$778,394	\$788,453	\$10,059	1.29%
BOOKS AND SUPPLIES										
4300	Materials and Supplies	\$165,312	\$186,206	\$386,288	\$340,283	\$264,688	\$316,538	\$253,688	(\$62,850)	-19.86%
4350	Other Supplies	\$1,420	\$1,358	\$1,500	\$1,242	\$1,500	\$1,500	\$1,500	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$2,156	\$4,026	\$3,750	\$50	\$30,750	\$16,150	\$30,750	\$14,600	90.40%
4600	Fuel Gasoline	\$15,456	\$12,311	\$17,000	\$8,009	\$8,500	\$9,250	\$17,000	\$7,750	83.78%
4610	Fuel Natural Gas	\$23,637	\$23,581	\$29,208	\$20,701	\$22,750	\$26,250	\$42,308	\$16,058	61.17%
4620	Fuel Diesel	\$92,893	\$77,199	\$89,200	\$61,754	\$89,200	\$89,200	\$89,200	\$0	0.00%
	Subtotal	\$300,875	\$304,682	\$526,946	\$432,039	\$417,388	\$458,888	\$434,446	(\$24,442)	-5.33%
SERVICES, OTHER OPERATING SUPPLIES										

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - RESOURCE 0230 - TRANSPORTATION REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2013-14 As of 06/30/14	Audited Actuals 2014-15 As of 06/30/15	Audited Actuals 2015-16 As of 06/30/16	Audited Actuals 2015-16 As of 06/30/2016	Second Interim Budget 2016-17 As of 1/31/17	Estimated Actuals 2016-17 As of 6/7/17	Adopted Budget 2017-18 As of 6/28/17	Adopted Budget 2017-18 vs. Estimated Actuals 2016-17	% Variance
5200	Travel & Conferences	\$5,006	\$2,501	\$5,425	\$400	\$5,425	\$5,425	\$5,425	\$0	0.00%
5300	Dues and Memberships	\$0	\$100	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
5600	Rental, Leases & Repairs	\$185,308	\$230,399	\$344,404	\$296,000	\$256,404	\$194,404	\$256,404	\$62,000	31.89%
5710	Direct Costs for Transf of Svc	(\$754,056)	(\$851,182)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	(\$770,000)	\$0	0.00%
5711	Field Trips	(\$104,996)	(\$105,261)	(\$91,521)	(\$77,555)	(\$93,511)	(\$104,103)	(\$89,223)	\$14,880	-14.29%
5712	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips, Interfund	(\$26,247)	(\$16,986)	(\$15,400)	(\$1,050)	(\$18,850)	(\$18,850)	(\$26,171)	(\$7,321)	38.84%
5759	Work Order Changes	(\$32,601)	(\$21,399)	(\$74,500)	(\$49,225)	(\$74,500)	(\$74,500)	(\$74,500)	\$0	0.00%
5800	Contract Services	\$27,076	\$44,293	\$50,105	\$44,803	\$58,163	\$78,663	\$36,105	(\$42,558)	-54.10%
5910	Postage/Mailing	\$691	\$1,039	\$2,054	\$1,113	\$2,054	\$2,054	\$2,054	\$0	0.00%
5920	Cell Phone	\$2,483	\$4,342	\$3,800	\$1,503	\$3,800	\$3,800	\$3,800	\$0	0.00%
	Subtotal	(\$696,334)	(\$711,155)	(\$543,633)	(\$559,212)	(\$629,015)	(\$681,107)	(\$654,106)	\$27,001	-3.96%
CAPITAL OUTLAY										
6400	Equipment	\$16,895	\$38,789	\$71,631	\$71,256	\$435,454	\$435,454	\$376,631	(\$58,823)	-13.51%
	Subtotal	\$16,895	\$38,789	\$71,631	\$71,256	\$435,454	\$435,454	\$376,631	(\$58,823)	-13.51%
OTHER FINANCING SOURCES AND USES										
	InterFund Transfers Out									
7612	To: Fund 20 - Post Employment Benefits	\$0	\$7,576	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$0	\$7,576	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL EXPENDITURES	\$1,870,420	\$2,026,556	\$2,504,917	\$2,418,257	\$2,886,534	\$2,875,942	\$2,775,568	(\$100,374)	-3.49%
	SURPLUS / (DEFICIT)	\$0	(\$7,576)	\$7,577	\$7,576	(\$1)	(\$1)	\$0	\$1	-100.00%
	BEGINNING FUND BALANCE	\$0	\$0	(\$7,576)	(\$7,576)	\$0	\$0	(\$1)	(\$1)	-370.37%
	ENDING FUND BALANCE	\$0	(\$7,576)	\$1	\$0	(\$1)	(\$1)	(\$1)	\$0	0.00%

SPECIAL EDUCATION

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures

SPECIAL EDUCATION

Description	RESC	Objects	2013-14 Audited Actuals As of 06/30/14	2014-15 Audited Actuals as of 6/30/2015	2015-16 Audited Actuals As of 6/30/2016	2016-17 Second Interim As of 1/31/17	2016-17 Estimated Actuals As of 6/17/17	2017-18 Adopted Budget As of 6/28/17	Adopted Budget 2017-18 vs. Estimated Actuals 2016-17	% Variance
REVENUE :										
Special Ed - IDEA Basic Grant Entitlement	3310	8181	\$1,548,452	\$1,640,896	\$1,661,188	\$1,586,204	\$1,586,204	\$1,631,479	\$45,275	2.85%
Special Ed - IDEA Basic Grant Entitlement	3310	8189	\$0	\$1	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Basic Grant Entitlement	3310	8990	(\$252,320)	(\$261,538)	(\$262,447)	(\$252,685)	(\$252,685)	(\$269,450)	(\$16,765)	6.63%
Coordinated Early Intervention	3312	8990	\$252,320	\$261,538	\$262,447	\$252,685	\$252,685	\$269,450	\$16,765	6.63%
Special Ed - IDEA Preschool Entitlement	3315	8182	\$38,893	\$36,028	\$31,392	\$34,907	\$34,907	\$42,483	\$7,576	21.70%
Special Ed - IDEA Preschool Entitlement	3315	8188	\$3,354	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Preschool Local Entitlement	3320	8182	\$65,464	\$66,662	\$57,070	\$63,456	\$63,456	\$122,372	\$58,916	92.85%
Special Ed - IDEA Presch Loc Entitlement-Pr Yr	3320	8188	\$5,790	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Mental Health Fed	3327	8182	\$137,257	\$109,434	\$119,834	\$108,405	\$108,405	\$107,804	(\$601)	-0.55%
Special Ed - Mental Health Fed-Prior Yr	3327	8188	\$368	\$2,813	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Early Intervention	3385	8182	\$3,046	\$5,923	\$5,923	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Early Intervention	3385	8188	\$3	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - TPP	3410	8290	\$90,974	\$91,155	\$89,229	\$92,106	\$92,106	\$92,106	\$0	0.00%
Special Ed - IDEA Early Intervention	6530	8590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Early Intervention prior yr	6530	8599	\$7	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Workability I	6520	8590	\$87,782	\$84,520	\$92,698	\$84,520	\$84,520	\$84,520	\$0	0.00%
Special Ed - Medical Billing Option	5640	8290	\$108,034	\$150,737	\$183,228	\$120,000	\$120,000	\$120,000	\$0	0.00%
Special Ed - Medical Billing Option prior yr	5640	8295	\$19,137	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Rev Limit Transfers	6500	8091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Property Taxes Transfers	6500	8097	\$482,446	\$413,824	\$384,165	\$474,921	\$474,921	\$552,621	\$77,700	16.36%
Special Ed - Local Revenue	6500	8699	\$344,661	\$406,699	\$420	\$0	\$0	\$0	\$0	0.00%
Special Ed - Apportionment	6500	8791	\$4,670,384	\$4,988,237	\$4,886,579	\$4,572,421	\$4,572,421	\$4,357,360	(\$215,061)	-4.70%
Special Ed - Trans Apport Fr Dist prior yr	6500	8795	\$0	(\$5)	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Mental Health	6512	8590	\$703,760	\$580,724	\$598,792	\$565,761	\$565,761	\$562,629	(\$3,132)	-0.55%
Special Ed - Mental Health-Prior Yr	6512	8599	\$7,420	\$15,734	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Spec Ed state Preschool Grant	6513	8590	\$2,978	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Infant Discretionary	6515	8590	\$284	\$694	\$693	\$0	\$0	\$0	\$0	0.00%
Special Ed - Infant Discretionary	6515	8599	\$344	\$73	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Transportation Apportionment	0240	8311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Local Revenue	9170	8699	\$87,648	(\$31,894)	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Oakland Unified Speech & Lang	9171	8699	\$0	\$0	\$0	\$72,988	\$72,988	\$72,988	\$0	0.00%
Total Revenue			\$8,408,486	\$8,562,256	\$8,111,211	\$7,775,689	\$7,775,689	\$7,746,362	(\$29,327)	-0.38%
EXPENDITURES :										
Certificated Salaries										
Teachers' Monthly Salaries		1102	\$5,379,061	\$5,535,259	\$5,603,513	\$5,973,659	\$5,976,259	\$6,146,080	\$169,821	2.84%
Substitute Teachers Illness		1103	\$55,748	\$85,879	\$115,694	\$43,947	\$43,347	\$44,913	\$1,566	3.61%
Teacher Extra Duty/Curr Dv		1106	\$69	\$1	\$0	\$0	\$0	\$4,000	\$4,000	100.00%
Teachers Hourly/Daily/ Subs Other		1116	\$56,522	\$154,312	\$74,501	\$65,253	\$70,953	\$37,312	(\$33,641)	-47.41%
Teachers Stipend		1117	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
Certificated Pupil Support Salaries		1202	\$893,560	\$1,003,325	\$1,057,229	\$1,050,105	\$1,050,105	\$1,117,349	\$67,244	6.40%
Certificated Pupil Support - Subs		1203	\$0	\$2,485	\$91,395	\$0	\$0	\$1,000	\$1,000	100.00%
Certificated Pupil Support - Hrly/Daily/Subs		1216	\$17,230	\$73,094	\$18,124	\$8,465	\$8,465	\$8,465	\$0	0.00%
Certificated Supervisor & Adm Salaries		1302	\$480,517	\$587,569	\$586,203	\$671,421	\$671,421	\$632,733	(\$38,688)	-5.76%

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures

SPECIAL EDUCATION

Description	RESC	Objects	2013-14 Audited Actuals As of 06/30/14	2014-15 Audited Actuals as of 6/30/2015	2015-16 Audited Actuals As of 6/30/2016	2016-17 Second Interim As of 1/31/17	2016-17 Estimated Actuals As of 6/17/17	2017-18 Adopted Budget As of 6/28/17	Adopted Budget 2017-18 vs. Estimated Actuals 2016-17	% Variance
Adm & Supv - Subs		1316	\$0	\$0	\$0	\$9,857	\$9,857	\$10,000	\$143	1.45%
Cash In Lieu		1350	\$5,179	\$5,573	\$11,610	\$0	\$0	\$15,000	\$15,000	100.00%
Other Certificated Monthly Salaries		1902	\$61,422	\$52,751	\$56,229	\$58,349	\$58,349	\$57,694	(\$655)	-1.12%
Total Certificated Salaries			\$6,949,310	\$7,500,248	\$7,615,497	\$7,882,066	\$7,889,756	\$8,075,546	\$185,790	2.35%
Classified Salaries										
Instructional Aides Monthly Salary		2102	\$2,606,723	\$2,778,256	\$2,778,500	\$3,255,753	\$3,255,753	\$3,619,812	\$364,059	11.18%
Instructional Aides Substitute		2103	\$201,111	\$236,907	\$193,373	\$106,557	\$106,557	\$106,557	\$0	0.00%
Instructional Aides overtime		2112	\$0	\$2,270	\$2,194	\$0	\$0	\$0	\$0	0.00%
Instructional Aides Hrly/Daily/Sub/Others		2116	\$406,982	\$517,173	\$564,284	\$438,138	\$443,138	\$126,579	(\$316,559)	-71.44%
Cash In Lieu		2150	\$67,048	\$81,468	\$164,492	\$177,883	\$177,883	\$173,511	(\$4,372)	-2.46%
Classified Support Monthly Salary		2202	\$379,178	\$419,748	\$418,501	\$298,712	\$298,712	\$640,244	\$341,532	114.33%
Classified Support Hrly/Daily		2216	\$22,145	\$7,543	\$10,323	\$3,423	\$3,423	\$13,280	\$9,857	287.96%
Cash In Lieu		2250	\$8,287	\$8,934	\$5,644	\$2,284	\$2,284	\$4,494	\$2,210	96.76%
Clerical Tech & Off Staff Salaries		2402	\$219,911	\$237,439	\$261,749	\$291,106	\$291,106	\$286,599	(\$4,507)	-1.55%
Clerical Tech & Office Staff overtime		2412	\$1,531	\$37	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical Tech & Off Staff - Hrly/Subs		2416	\$23,292	\$26,511	\$11,653	\$13,966	\$13,966	\$17,966	\$4,000	28.64%
Cash In Lieu		2450	\$1,457	\$2,069	\$3,655	\$3,471	\$3,471	\$3,471	\$0	0.00%
Stipend / Student Workers		2917	\$20,129	\$21,348	\$19,765	\$21,348	\$21,348	\$32,371	\$5,723	21.48%
Total Classified Salaries			\$3,957,793	\$4,339,702	\$4,460,133	\$4,612,641	\$4,622,941	\$5,024,884	\$401,943	8.65%
Benefits										
STRS - Certificated		3101	\$541,380	\$630,839	\$765,634	\$971,907	\$972,137	\$1,156,244	\$184,107	18.94%
STRS - Classified		3102	\$381	\$377	\$482	\$0	\$0	\$0	\$0	0.00%
PERS - Certificated		3201	\$10,344	\$12,129	\$17,271	\$23,836	\$23,836	\$23,800	(\$36)	-0.15%
PERS - Classified		3202	\$382,767	\$392,384	\$399,316	\$571,282	\$571,282	\$706,143	\$134,861	23.61%
Medicare - Certificated		3301	\$98,141	\$100,505	\$101,840	\$112,487	\$112,557	\$116,326	\$3,769	3.35%
Medicare - Classified		3302	\$54,444	\$60,313	\$61,860	\$68,405	\$68,405	\$69,825	\$1,420	2.08%
FICA - Certificated		3311	\$7,826	\$6,457	\$8,740	\$3,052	\$3,052	\$2,000	(\$1,052)	-34.47%
FICA - Classified		3312	\$232,425	\$257,667	\$264,316	\$281,703	\$281,703	\$298,582	\$16,879	5.99%
Health & Welfare - Certificated		3401	\$619,667	\$641,728	\$606,144	\$630,991	\$606,081	\$633,400	\$27,319	4.51%
Health & Welfare - Classified		3402	\$857,362	\$819,452	\$839,421	\$925,506	\$925,506	\$941,229	\$15,723	1.70%
SUI - Certificated		3501	\$5,672	\$4,390	\$4,418	\$4,777	\$4,792	\$4,635	(\$157)	-3.28%
SUI - Classified		3502	\$4,241	\$2,505	\$2,584	\$2,643	\$2,643	\$2,795	\$152	5.75%
Workers Compensation - Certificated		3601	\$142,337	\$154,377	\$156,159	\$165,476	\$165,571	\$164,458	(\$1,113)	-0.67%
Workers Compensation - Classified		3602	\$81,407	\$89,055	\$91,848	\$99,691	\$99,691	\$98,721	(\$970)	-0.97%
Retiree Benefit - Certificated		3701	\$205,849	\$193,459	\$198,176	\$224,292	\$224,292	\$183,327	(\$40,965)	-18.26%
Retiree Benefit - Classified		3702	\$82,599	\$79,926	\$98,757	\$117,610	\$117,610	\$104,574	(\$13,036)	-11.08%
Total Benefits			\$3,326,842	\$3,445,554	\$3,616,967	\$4,203,658	\$4,179,158	\$4,506,059	\$326,901	7.82%
Subtotal Salaries & Benefits			\$14,233,943	\$15,285,504	\$15,692,598	\$16,698,355	\$16,691,855	\$17,606,489	\$914,634	5.48%
Books and Supplies										
Materials & Supplies		4300	\$104,110	\$32,660	\$36,834	\$85,928	\$86,206	\$137,422	\$51,216	59.41%
Other Supplies		4350	\$20,158	\$18,161	\$20,483	\$29,000	\$29,000	\$58,578	\$29,578	101.99%
Equipment \$500 to \$5,000		4400	\$53,413	\$24,936	\$25,550	\$111,801	\$109,801	\$44,200	(\$65,601)	-59.75%

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures

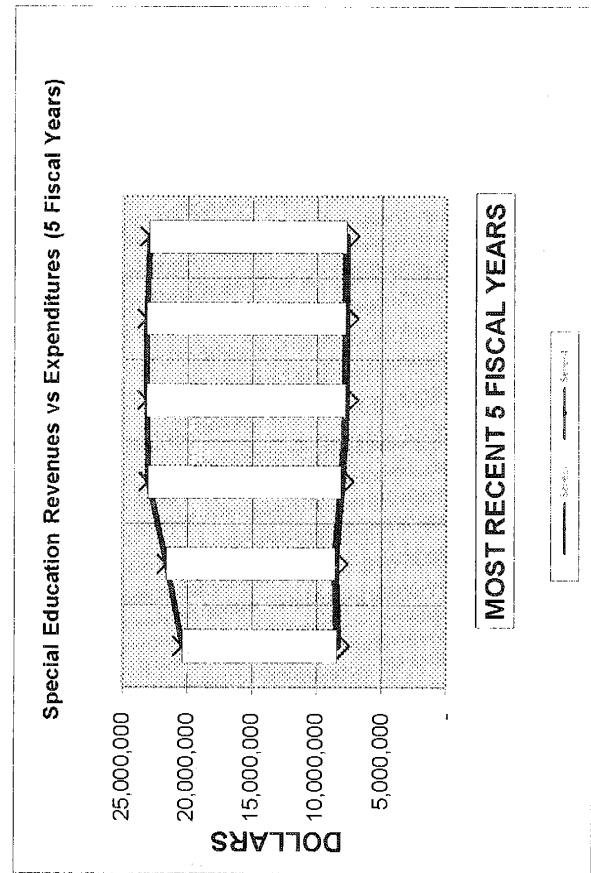
SPECIAL EDUCATION

Description	RESC	Objects	2013-14 Audited Actuals As of 06/30/14	2014-15 Audited Actuals as of 6/30/2015	2015-16 Audited Actuals As of 6/30/2016	2016-17 Second Interim As of 1/31/17	2016-17 Estimated Actuals As of 6/7/17	2017-18 Adopted Budget As of 6/28/17	Adopted Budget 2017-18 vs. Estimated Actuals 2016-17	% Variance
Total Books and Supplies			\$177,681	\$75,778	\$82,867	\$226,729	\$225,007	\$240,200	\$15,193	6.75%
Operating Expenditures										
Travel & Conference		5200	\$2,999	\$12,739	\$11,845	\$20,650	\$15,350	\$24,650	\$9,300	60.59%
Travel & Training		5220	\$6,475	\$9,833	\$28,510	\$12,248	\$5,370	\$7,397	\$2,027	37.75%
Dues & Memberships		5300	\$0	\$0	\$2,658	\$0	\$0	\$2,000	\$2,000	100.00%
Rentals, Leases & Repairs		5600	\$11,923	\$9,777	\$14,031	\$3,610	\$2,410	\$3,610	\$1,200	49.79%
Professional/ Consulting Serv & Opt Exp.		5800/5100	\$1,271,350	\$1,293,644	\$1,320,335	\$1,155,810	\$1,152,410	\$1,143,337	(\$9,073)	-0.79%
Non Public Agencies (Instruc. Per. Services)		5805/5105	\$2,440,267	\$2,655,198	\$3,099,191	\$2,948,985	\$3,093,985	\$1,866,371	(\$1,227,614)	-39.68%
Non Public Schools		5815/5115	\$1,571,232	\$1,423,178	\$1,421,655	\$1,351,239	\$1,301,239	\$1,382,024	\$80,785	6.21%
Legal Fees		5829	\$91,211	\$123,542	\$159,788	\$100,000	\$100,000	\$80,000	(\$20,000)	-20.00%
Special Education Settlement		5840	\$439,359	\$587,120	\$1,079,613	\$500,000	\$430,000	\$500,000	\$70,000	16.28%
Postage /Mailings		5910	\$1,690	\$1,671	\$2,314	\$1,500	\$1,500	\$1,500	\$0	0.00%
Total Operating Expenditures			\$5,836,506	\$6,116,702	\$7,139,940	\$6,094,042	\$6,102,264	\$5,010,889	(\$1,091,375)	-17.88%
Outgo and Support Cost										
State Special Schools		7130	\$9,113	\$23,870	\$822	\$23,000	\$23,000	\$10,000	(\$13,000)	-56.52%
Other Tuition Pmts/County ofc		7142	\$1,681	\$0	\$0	\$1,682	\$1,682	\$1,682	\$0	0.00%
Indirect Cost, including Transportation		7340	\$116,949	\$132,303	\$123,005	\$119,667	\$119,667	\$117,725	(\$1,942)	-1.62%
Total Outgo and Support Cost			\$127,744	\$156,173	\$123,827	\$144,349	\$144,349	\$129,407	(\$14,942)	-10.35%
Total Other Expenditures			\$6,141,931	\$6,348,652	\$7,346,633	\$6,465,120	\$6,471,620	\$5,380,496	(\$1,091,124)	-16.86%
Total Expenditures			\$20,375,874	\$21,634,156	\$23,039,231	\$23,163,475	\$23,163,475	\$22,986,985	(\$176,490)	-0.76%
Contribution from the General Fund/TIIG		8980	(\$11,967,388)	(\$13,071,901)	(\$14,928,020)	(\$15,387,786)	(\$15,387,786)	(\$15,240,623)	\$147,163	-0.96%

**BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND**

FISCAL YEAR	2013-14	2014-15	2015-16	2016-17	2016-17	2016-17	2017-18
Reporting Period	Audited Actuals As of 06/30/14	Audited Actuals As of 06/30/15	Audited Actuals As of 6/30/2016	Second Interim As of 1/31/17	Estimated Actuals As of 5/31/17	Adopted Budget As of 5/31/17	
Total Revenues	8,408,487	8,562,255	8,111,211	7,775,689	7,775,689	7,746,362	
Total Expenditures	20,375,874	21,634,156	23,039,231	23,163,475	23,163,475	22,986,985	
Contribution From General Fund	(11,967,389)	(13,071,901)	(14,928,020)	(15,387,786)	(15,387,786)	(15,240,623)	

The white Rectangular Bars in the chart represents the size of the General Fund Contributions to Special Education



PARCEL

TAX

FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2013/14 As of 6/30/14	Audited Actuals 2014/15 As of 6/30/15	Audited Actuals 2015/16 As of 6/30/16	Second Interim 2016/17 As of 1/31/17	Estimated Actuals 2016/17 As of 06/07/17	Adopted Budget 2017/18 As of 06/28/17	Adopted Budget 2017/18 vs. Estimated Actuals 2016/17	% Variance
REVENUE									
8621	Parcel Taxes	\$5,711,941	\$5,781,563	\$5,845,680	\$5,845,404	\$5,845,404	\$5,931,202	\$85,798	1.47%
8623	Parcel Taxes Prior Year	\$47,400	\$39,296	\$4,524	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$1,879	\$471	\$3,337	\$500	\$500	\$2,500	\$2,000	400.00%
8699	All Other Local Revenue	\$84,980	\$124,082	\$109,462	\$113,000	\$113,000	\$79,000	(\$34,000)	(30.09%)
	TOTAL REVENUE	\$5,846,199	\$5,945,411	\$5,963,002	\$5,958,904	\$5,958,904	\$6,012,702	\$53,798	0.90%
EXPENDITURES									
SALARIES									
2202	Classified Support Monthly Salary	\$1,589,646	\$1,732,083	\$1,919,770	\$2,210,833	\$2,092,810	\$2,150,627	\$57,817	2.76%
2212	Classified Support Overtime	\$100,940	\$108,739	\$169,108	\$120,000	\$120,000	\$110,000	(\$10,000)	(8.33%)
2216	Class Support Hrly/Daily Subs	\$95,864	\$92,033	\$62,739	\$46,000	\$36,133	\$50,000	\$13,867	38.38%
2250	Cash-in-Lieu of Benefits	\$10,683	\$11,309	\$25,643	\$41,990	\$47,677	\$14,433	(\$33,244)	(69.73%)
	Subtotal	\$1,797,132	\$1,944,164	\$2,177,260	\$2,418,823	\$2,296,620	\$2,325,060	\$28,440	1.24%
2302	Class Super & Admin Monthly Salary	\$331,066	\$311,215	\$312,359	\$345,717	\$295,248	\$346,204	\$50,956	17.26%
2350	Cash-in-Lieu of Benefits	\$0	\$2,927	\$6,409	\$6,940	\$6,940	\$7,041	\$101	1.46%
	Subtotal	\$331,066	\$314,142	\$318,767	\$352,657	\$302,188	\$353,245	\$51,057	16.90%
2402	Clerical Tech & Ofc Staff Salary	\$125,294	\$134,672	\$117,038	\$144,315	\$144,315	\$140,112	(\$4,203)	(2.91%)
2450	Cash-in-Lieu of Benefits	\$0	\$0	\$578	\$6,941	\$3,970	\$0	(\$3,970)	(100.00%)
	Subtotal	\$125,294	\$134,672	\$117,617	\$151,256	\$148,285	\$140,112	(\$8,173)	(5.51%)
	Total Salaries	\$2,253,492	\$2,392,978	\$2,613,644	\$2,922,736	\$2,747,093	\$2,818,417	\$71,324	2.60%
EMPLOYEE BENEFITS									
3102	STRS, Classified	\$5,943	\$5,794	\$4,113	\$0	\$0	\$0	\$0	0.00%
3202	Public Empl. Ret. Sys. (PERS) Classif	\$233,950	\$248,672	\$278,837	\$381,485	\$356,780	\$409,541	\$52,761	14.79%
3302	Medicare/Alt. Classified Position	\$31,080	\$32,806	\$36,231	\$42,380	\$39,801	\$41,378	\$1,577	3.96%
3312	OASDI/Alt. Classif Position	\$128,658	\$136,331	\$152,627	\$181,210	\$170,181	\$176,924	\$6,743	3.96%
3402	Health & Welfare Ben. Classified	\$363,839	\$366,837	\$360,439	\$377,300	\$373,542	\$379,191	\$5,649	1.51%
3502	State Unemployment Ins. Classified	\$6,512	\$1,390	\$1,524	\$1,693	\$1,590	\$1,655	\$65	4.09%
3602	Workers' Compensation Ins. Classif.	\$46,547	\$49,128	\$53,862	\$59,916	\$56,270	\$58,499	\$2,229	3.96%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2013/14 As of 6/30/14	Audited Actuals 2014/15 As of 6/30/15	Audited Actuals 2015/16 As of 6/30/16	Second Interim 2016/17 As of 1/31/17	Estimated Actuals 2016/17 As of 06/07/17	Adopted Budget 2017/18 As of 06/28/17	Adopted Budget 2017/18 vs. Estimated Actuals 2016/17	% Variance
3702	Retiree Benefits, Classified Position	\$57,706	\$51,883	\$60,607	\$81,026	\$75,985	\$60,649	(\$15,336)	(20.18%)
3802	PERS Reduction, Classified Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$874,234	\$892,842	\$948,240	\$1,125,010	\$1,074,149	\$1,127,837	\$53,688	5.00%
	BOOKS AND SUPPLIES								
4350	Other Supplies	\$489,652	\$439,285	\$452,686	\$473,650	\$495,650	\$466,000	(\$29,650)	(5.98%)
4380	Unallocated Exp./Placeholder	\$0	\$0	\$0	\$15,000	\$15,000	\$0	(\$15,000)	(100.00%)
4400	Equipment \$500 to \$5,000	\$8,843	\$4,662	\$2,256	\$14,000	\$14,000	\$10,000	(\$4,000)	(28.57%)
4620	Fuel - Diesel	\$0	\$0	\$0	\$3,000	\$3,000	\$34,000	\$31,000	1033.33%
	Subtotal	\$498,495	\$443,946	\$454,943	\$505,650	\$527,650	\$510,000	(\$17,650)	(3.35%)
	SERV., OTHER OPER. SUPP.								
5200	Travel and Conferences	\$3,340	\$0	\$2,789	\$7,000	\$7,000	\$7,000	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$1,776,683	\$1,236,491	\$1,360,738	\$1,178,100	\$1,191,100	\$810,000	(\$381,100)	(32.00%)
5610	Rentals and Leases	\$6,978	\$2,723	\$15,786	\$10,000	\$10,000	\$10,000	\$0	0.00%
5753	Copier Lease - Inter Funds	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
5754	Project Billing Interfund	\$48,195	\$24,820	\$0	\$48,000	\$48,000	\$48,000	\$0	0.00%
5759	Work Order Charges	\$25,024	\$17,748	\$44,039	\$60,500	\$60,500	\$60,500	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$188,976	\$163,786	\$148,689	\$131,897	\$146,097	\$162,590	\$16,493	11.29%
5829	Legal Fees	\$0	\$0	\$0	\$7,000	\$7,000	\$0	(\$7,000)	(100.00%)
5831	Audit Expense	\$1,320	\$680	\$1,360	\$6,900	\$6,900	\$7,300	\$400	5.80%
5920	Cell Phone	\$2,479	\$8,081	\$1,089	\$12,000	\$12,000	\$8,000	(\$4,000)	(33.33%)
	Subtotal	\$2,055,995	\$1,457,329	\$1,577,490	\$1,464,397	\$1,491,597	\$1,116,390	(\$375,207)	(25.15%)
	CAPITAL OUTLAY								
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$72,514	\$42,985	\$59,077	\$93,400	\$72,722	\$65,000	(\$7,722)	(10.62%)
	Subtotal	\$72,514	\$42,985	\$59,077	\$93,400	\$72,722	\$65,000	(\$7,722)	(10.62%)
	DIRECT SUPPORT / INDIRECT COSTS								
7340	Indirect Costs	\$387,293	\$374,292	\$369,732	\$391,727	\$391,727	\$336,957	(\$54,770)	(13.98%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURES BB/H
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2013/14 As of 6/30/14	Audited Actuals 2014/15 As of 6/30/15	Audited Actuals 2015/16 As of 6/30/16	Second Interim 2016/17 As of 1/31/17	Estimated Actuals 2016/17 As of 06/07/17	Adopted Budget 2017/18 As of 06/28/17	Adopted Budget 2017/18 vs. Estimated Actuals 2016/17	% Variance
7350	Direct Support Chg - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$387,293	\$374,292	\$369,732	\$391,727	\$391,727	\$336,957	(\$54,770)	(13.98%)
	TOTAL EXPENDITURES	\$6,142,023	\$5,604,372	\$6,023,124	\$6,502,920	\$6,304,938	\$5,974,601	(\$330,337)	(5.24%)
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES								
	BEGINNING FUND BALANCE	\$1,031,195	\$735,371	\$1,076,411	\$1,016,289	\$1,016,289	\$670,255	(\$384,135)	(37.80%)
	ENDING FUND BALANCE	\$735,371	\$1,076,411	\$1,016,289	\$472,273	\$670,255	\$708,356	\$0	0.00%
	Designated for BCCE Negotiations	\$85,879	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Adjusted Ending Fund balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Economic Uncertainties 3.0%	\$184,261	\$168,131	\$180,694	\$195,088	\$189,148	\$179,238	(\$9,910)	(5.24%)
	RESTRICTED ENDING FUND BALANCE	\$465,231	\$908,279	\$835,596	\$277,185	\$481,107	\$529,118	\$9,910	2.06%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2013/14 As of 6/30/14	Audited Actuals 2014/15 As of 6/30/15	Audited Actuals 2015/16 As of 6/30/16	Second Interim 2016/17 As of 1/31/17	Estimated Actuals 2016/17 As of 06/07/17	Adopted Budget 2017/18 As of 06/28/17	Adopted Budget 2017/18 vs. Estimated Actuals 2016/17	% Variance
REVENUE									
8621	Parcel Taxes	\$24,955,813	\$25,183,940	\$25,521,686	\$25,465,400	\$25,465,400	\$29,200,000	\$3,734,600	14.67%
8623	Parcel Tax Prior Year	\$206,458	\$163,354	\$19,454	(\$36,379)	(\$36,379)	\$0	\$36,379	(100.00%)
8660	Interest	\$20,061	\$16,197	\$39,438	\$15,000	\$15,000	\$25,000	\$10,000	66.67%
8699	All Other Local Revenue	\$619	\$2,548	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Revenue	\$25,182,951	\$25,366,039	\$25,580,578	\$25,444,021	\$25,444,021	\$29,225,000	\$3,780,979	14.86%
EXPENDITURES									
CERTIFICATED SALARIES									
1102	Teachers' Monthly Salaries	\$3,104,733	\$2,701,539	\$2,498,967	\$1,622,686	\$1,626,677	\$3,083,793	\$1,457,116	89.58%
1103	Substitute Teacher Illness	\$48	\$644	\$865	\$29,008	\$29,008	\$5,085	(\$23,923)	(82.47%)
1114	Subs T&C/Field Trips	\$687	\$492	\$0	\$0	\$0	\$0	\$0	0.00%
1116	Tchr Hourly/Daily/Subs Other	\$120,203	\$176,606	\$132,132	\$182,485	\$180,211	\$102,553	(\$77,658)	(43.09%)
1117	Teacher Stipend	\$41,583	\$40,587	\$46,781	\$51,663	\$51,538	\$66,533	\$14,995	29.10%
1202	Cert Pupil Support Monthly Salary	\$1,059,286	\$1,036,676	\$1,198,927	\$1,353,555	\$1,353,555	\$1,204,835	(\$148,720)	(10.99%)
1203	Cert Pupil Support/Subs	\$8,392	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1216	Hrly / Daily / Subs	\$6,359	\$2,542	\$965	\$0	\$0	\$0	\$0	0.00%
1217	Cert Pupil Support Stipend	\$0	\$0	\$0	\$0	\$1,000	\$0	(\$1,000)	0.00%
1302	Cert Supr & Adm Monthly Salary	\$447,942	\$452,264	\$480,720	\$508,057	\$508,057	\$493,924	(\$14,133)	(2.78%)
1316	Adm. & Supv. Subs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1350	Cash-in-Lieu of Benefits	\$7,424	\$8,080	\$3,991	\$4,218	\$4,218	\$7,041	\$2,823	66.93%
1902	Other Certificated Salaries	\$261,340	\$283,714	\$201,433	\$259,555	\$259,555	\$279,750	\$20,195	7.78%
1916	Other Hourly Certificated Salaries	\$2,500	\$1,254	\$10,708	\$21,525	\$21,525	\$21,256	(\$269)	(1.25%)
1917	Certificated Stipend	\$0	\$31,475	\$47,332	\$51,433	\$51,433	\$33,150	(\$18,283)	(35.55%)
	Subtotal Certificated Salaries	\$5,060,498	\$4,735,873	\$4,622,819	\$4,084,185	\$4,086,777	\$5,297,920	\$1,211,143	29.64%
CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$45,113	\$36,728	\$23,582	\$43,687	\$43,687	\$31,881	(\$11,806)	(27.02%)
2103	Instr Aides/Substitute	\$0	\$0	\$0	\$1,366	\$1,366	\$0	(\$1,366)	(100.00%)
2116	Instr Aides Hrly/Daily/Sub Other	\$13,124	\$13,097	\$26,386	\$26,790	\$30,840	\$4,100	(\$26,740)	(86.71%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

Object Code	Description	Audited Actuals 2013/14 As of 6/30/14	Audited Actuals 2014/15 As of 6/30/15	Audited Actuals 2015/16 As of 6/30/16	Second Interim 2016/17 As of 1/31/17	Estimated Actuals 2016/17 As of 06/07/17	Adopted Budget 2017/18 As of 06/28/17	Adopted Budget 2017/18 vs. Estimated Actuals 2016/17	Variance %
2146	Tutors - Hourly	\$60,572	\$69,096	\$53,254	\$59,737	\$75,066	\$0	(\$75,066)	(100.00%)
2150	Cash-in-Lieu of Benefits	\$8,671	\$8,494	\$11,851	\$8,674	\$11,490	\$0	(\$11,490)	(100.00%)
2165	Student Worker	\$0	\$0	\$0	\$4,555	\$4,555	\$4,556	\$1	0.02%
2182	Instr. Spec. Monthly Salary	\$179,876	\$175,620	\$137,573	\$108,363	\$108,363	\$90,460	(\$17,903)	(16.52%)
2186	Instr. Spec. Hourly	\$11,595	\$6,746	\$5,050	\$4,044	\$4,044	\$0	(\$4,044)	(100.00%)
2202	Classified Support Monthly Salary	\$956,655	\$1,013,913	\$997,844	\$1,047,911	\$1,051,131	\$1,028,939	(\$22,192)	(2.11%)
2203	Classified Support Subs	\$3,488	\$2,452	\$5,122	\$4,733	\$4,733	\$2,278	(\$2,455)	(51.87%)
2212	Classified Support Overtime	\$555	\$637	\$318	\$3,346	\$3,528	\$3,006	(\$522)	(14.80%)
2216	Class Support Hrly/Daily Subs	\$34,768	\$25,118	\$23,031	\$17,274	\$18,892	\$9,578	(\$9,314)	(49.30%)
2250	Cash-in-Lieu of Benefits	\$11,084	\$15,264	\$34,216	\$28,388	\$28,388	\$28,868	\$480	1.69%
2302	Class Super & Admin Month Salary	\$219,138	\$232,480	\$218,894	\$290,092	\$290,092	\$289,365	(\$727)	(0.25%)
2316	Class Supv-Hrly/Daily	\$0	\$0	\$176	\$0	\$0	\$0	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$141,585	\$158,613	\$172,188	\$175,313	\$175,313	\$170,906	(\$4,407)	(2.51%)
2403	Clerical Tech & Office Sub	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Overtime	\$0	\$0	\$439	\$2,969	\$2,969	\$0	(\$2,969)	(100.00%)
2416	Clerical Hrly Daily Subs Other	\$11,416	\$7,084	\$6,051	\$19,742	\$19,742	\$5,922	(\$13,820)	(70.00%)
2450	Cash-in-Lieu of Benefits	\$0	\$0	\$7,149	\$6,941	\$6,941	\$0	(\$6,941)	(100.00%)
2902	Other Classified Monthly Salary	\$348,922	\$410,573	\$395,486	\$431,609	\$431,609	\$437,003	\$5,394	1.25%
2903	Other Classified Substitute	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2912	Other Classified Overtime	\$5,181	\$261	\$0	\$1,455	\$1,455	\$0	(\$1,455)	(100.00%)
2916	Other Class Hrly/Daily Subs Other	\$51,292	\$19,480	\$12,065	\$22,121	\$22,121	\$16,349	(\$5,772)	(26.09%)
2950	Cash-in-Lieu of Benefits	\$10,192	\$14,423	\$21,918	\$24,798	\$24,798	\$1,901	(\$22,897)	(92.33%)
	Subtotal Classified Salaries	\$2,113,226	\$2,210,079	\$2,152,592	\$2,333,908	\$2,361,123	\$2,125,112	(\$236,011)	(10.00%)
	EMPLOYEE BENEFITS								
3101	State Tchrs' Ret Sys (STRS), Cert	\$389,266	\$382,885	\$437,358	\$451,899	\$452,185	\$722,853	\$270,668	59.86%
3102	State Tchrs' Ret Sys, (STRS) Class.	\$3,310	\$4,152	\$129	\$0	\$0	\$0	\$0	0.00%
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$29,967	\$43,620	\$45,347	\$59,304	\$59,443	\$41,403	(\$18,040)	(30.35%)
3202	Public Empl. Ret. Sys (PERS) Class.	\$204,200	\$222,073	\$220,873	\$300,617	\$301,345	\$320,340	\$18,995	6.30%
3301	Medicare - Certificated	\$80,246	\$63,609	\$61,434	\$58,907	\$58,947	\$77,061	\$18,114	30.73%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

Object Code	Description	Audited Actuals 2013/14 As of 6/30/14	Audited Actuals 2014/15 As of 6/30/15	Audited Actuals 2015/16 As of 6/30/16	Second Interim 2016/17 As of 1/31/17	Estimated Actuals 2016/17 As of 06/07/17	Adopted Budget 2017/18 As of 06/28/17	Adopted Budget 2017/18 vs. Estimated Actuals 2016/17	Variance %
3302	Medicare -Classified	\$29,049	\$30,215	\$29,439	\$34,434	\$34,788	\$30,924	(\$3,864)	(11.11%)
3311	OASDI/Medicare/Alt. Certif. Position	\$20,902	\$22,602	\$21,816	\$26,484	\$26,546	\$16,527	(\$10,019)	(37.74%)
3312	OASDI/Medicare/Alt. Classif. Position	\$121,309	\$126,287	\$125,800	\$143,629	\$145,141	\$131,243	(\$13,898)	(9.58%)
3401	Health & Welfare - Certificated	\$491,117	\$432,965	\$407,736	\$326,631	\$326,896	\$531,543	\$204,647	62.60%
3402	Health & Welfare - Classified	\$349,488	\$332,907	\$298,221	\$338,130	\$334,814	\$347,117	\$12,303	3.67%
3501	State Unemployment Ins. Certif	\$3,816	\$2,755	\$2,682	\$2,367	\$2,368	\$3,106	\$738	31.17%
3502	State Unemployment Ins. Class	\$3,052	\$1,223	\$1,251	\$1,371	\$1,387	\$1,237	(\$150)	(10.81%)
3601	Workers' Comp. Ins. Certificated	\$103,589	\$97,085	\$94,813	\$83,742	\$83,797	\$109,495	\$25,698	30.67%
3602	Workers' Comp. Ins. Classified	\$43,321	\$45,364	\$44,220	\$49,213	\$49,592	\$43,680	(\$5,912)	(11.92%)
3701	Retiree Benefits - Certificated	\$132,992	\$117,981	\$122,465	\$111,568	\$111,687	\$118,695	\$7,008	6.27%
3702	Retiree Benefits - Classified	\$50,149	\$50,991	\$54,318	\$63,556	\$63,653	\$45,604	(\$18,049)	(28.36%)
	Subtotal Employee Benefits	\$2,055,773	\$1,976,714	\$1,967,902	\$2,051,852	\$2,052,589	\$2,540,828	\$488,239	23.79%
	BOOKS & SUPPLIES								
4200	Books & Other Ref. Materials	\$138,593	\$147,434	\$144,556	\$74,623	\$83,290	\$81,300	(\$1,990)	(2.39%)
4300	Materials and Supplies	\$360,685	\$388,681	\$310,490	\$405,432	\$374,013	\$232,853	(\$141,160)	(37.74%)
4350	Other Supplies	\$9,978	\$11,056	\$4,017	\$16,200	\$16,200	\$18,000	\$1,800	11.11%
4380	Unallocated	\$0	\$0	\$0	\$356,888	\$345,852	\$812,544	\$466,692	134.94%
4390	Carryover Funds	\$0	\$0	\$0	\$255,539	\$201,039	\$0	(\$201,039)	(100.00%)
4400	Equipment \$500 to \$5,000	\$60,677	\$102,472	\$83,193	\$45,805	\$75,051	\$34,000	(\$41,051)	(54.70%)
	Subtotal Books & Supplies	\$569,934	\$649,643	\$542,255	\$1,154,487	\$1,095,445	\$1,178,697	\$83,252	7.60%
	SVC, OTHER OPERATING SUPPLIES								
5100	Service Contracts Above \$25,000	\$27,500	\$22,348	\$0	\$0	\$0	\$0	\$0	0.00%
5200	Travel and Conferences	\$39,266	\$72,035	\$50,332	\$74,569	\$73,524	\$46,680	(\$26,844)	(36.51%)
5300	Dues and Memberships	\$585	\$1,080	\$620	\$900	\$900	\$900	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$22,842	\$27,136	\$25,361	\$35,000	\$35,225	\$29,000	(\$6,225)	(17.67%)
5751	Field Trips - Interfund	\$19,209	\$11,843	\$7,050	\$13,850	\$13,850	\$21,171	\$7,321	52.86%
5752	Central Printing - Xerox	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$705,339	\$1,006,866	\$1,011,112	\$1,011,098	\$1,041,654	\$967,314	(\$74,340)	(7.14%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
COMPARISON REPORT

Object Code	Description	Audited Actuals 2013/14 As of 6/30/14	Audited Actuals 2014/15 As of 6/30/15	Audited Actuals 2015/16 As of 6/30/16	Second Interim 2016/17 As of 1/31/17	Estimated Actuals 2016/17 As of 06/07/17	Adopted Budget 2017/18 As of 06/28/17	Adopted Budget 2017/18 vs. Estimated Actuals 2016/17	Variance %
5805	Instr Personal Serv (General)	\$278,826	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5820	Outside Printing	\$18,241	\$26,446	\$13,271	\$7,500	\$7,500	\$10,000	\$2,500	33.33%
5831	Audit Expense	\$5,280	\$6,120	\$5,440	\$6,900	\$6,900	\$6,000	(\$900)	(13.04%)
5910	Postage/Mailings	\$7,547	\$0	\$1,854	\$9,500	\$9,500	\$10,000	\$500	5.26%
5920	Cell Phone	\$656	\$3,780	\$2,160	\$6,300	\$6,300	\$4,000	(\$2,300)	(36.51%)
5950	Postage - Interfund	\$944	\$1,168	\$7	\$1,025	\$1,025	\$2,025	\$1,000	97.56%
	Subtotal Other Operating Supplies	\$1,127,235	\$1,179,822	\$1,118,206	\$1,167,642	\$1,197,378	\$1,098,090	(\$99,288)	(8.29%)
	CAPITAL OUTLAY								
6100	Sites & Improvement of Sites	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6170	Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	DIRECT SUPPORT/INDIRECT COST								
7310	Direct Support Charges		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7340	Indirect costs	\$1,550,013	\$1,660,463	\$1,500,691	\$1,571,545	\$1,571,545	\$1,504,359	(\$67,186)	(4.28%)
	Subtotal Dir Support /Ind. Costs	\$1,550,013	\$1,660,463	\$1,500,691	\$1,571,545	\$1,571,545	\$1,504,359	(\$67,186)	(4.28%)
	TOTAL EXPENDITURES	\$12,476,678	\$12,412,594	\$11,904,466	\$12,363,619	\$12,364,857	\$13,745,006	\$1,380,149	11.16%
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								
		\$12,706,272	\$12,953,446	\$13,676,112	\$13,080,402	\$13,079,164	\$15,479,994	\$2,400,830	18.36%
	OTHER FINANCING SOURCES AND USES								
	Interfund Transfers Out								
8981	BSEP Contribution	(\$12,496,432)	(\$12,650,409)	(\$12,913,282)	(\$14,187,338)	(\$14,187,338)	(\$13,509,984)	\$677,354	(4.77%)
8982	BSEP Direct Support	(\$380,081)	(\$392,651)	(\$390,071)	(\$391,700)	(\$391,700)	(\$372,500)	\$19,200	(4.90%)
8983	BSEP Substitute Compensation	(\$224,581)	(\$240,798)	(\$238,796)	(\$251,900)	(\$251,900)	(\$242,000)	\$9,900	(3.93%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)

COMPARISON REPORT

Object Code	Description	Audited Actuals 2013/14 As of 6/30/14	Audited Actuals 2014/15 As of 6/30/15	Audited Actuals 2015/16 As of 6/30/16	Second Interim 2016/17 As of 1/31/17	Estimated Actuals 2016/17 As of 06/07/17	Adopted Budget 2017/18 As of 06/28/17	Adopted Budget 2017/18 vs. Estimated Actuals 2016/17	% Variance
	Total Interfund Transfers Out	(\$13,101,094)	(\$13,283,858)	(\$13,542,149)	(\$14,830,938)	(\$14,830,938)	(\$14,124,484)	\$706,454	(4.76%)
	TOTAL OTHER FINANCING SOURCES AND USES	(\$13,101,094)	(\$13,283,858)	(\$13,542,149)	(\$14,830,938)	(\$14,830,938)	(\$14,124,484)	\$706,454	(4.76%)
	NET INCREASE(DECREASE) IN FUND BALANCE	(\$394,822)	(\$330,412)	\$133,963	(\$1,750,536)	(\$1,751,774)	\$1,355,510	\$3,107,284	(177.38%)
	BEGINNING FUND BALANCE	\$4,241,634	\$3,846,812	\$3,516,400	\$3,650,363	\$3,650,363	\$1,898,589	(\$1,751,774)	(47.99%)
	ENDING FUND BALANCE	\$3,846,812	\$3,516,400	\$3,650,363	\$1,899,827	\$1,898,589	\$3,254,099	\$1,355,510	71.40%
	Restricted to BSEP	\$3,079,479	\$2,745,507	\$2,886,964	\$1,083,990	\$1,082,715	\$2,418,014	\$1,335,299	123.33%
	Economic Uncertainties 3.0%	\$767,333	\$770,894	\$763,398	\$815,837	\$815,874	\$836,085	\$20,211	2.48%
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

ADULT EDUCATION

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2013-2014 As of 06/30/14	Audited Actuals 2014-2015 As of 06/30/15	Audited Actuals 2015-2016 As of 06/30/16	Second Interim 2016-2017 As of 01/31/17	Estimated Actuals 2016-2017 As of 06/07/17	Adopted Budget 2017-2018 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-2017	Variance
REVENUE									
8290	All Other Federal Revenue	\$911,863	\$957,980	\$906,838	\$991,601	\$991,601	\$882,881	(\$108,720)	-10.95%
8590	All Other State Revenue	\$0	\$111,682	\$3,180,573	\$3,134,437	\$3,134,437	\$3,171,627	\$37,190	1.19%
8599	Prior Year State Revenue	\$0	\$0	\$225,508	\$0	\$0	\$0	\$0	0.00%
8660	Interest	(\$13)	\$479	\$2,116	\$0	\$0	\$0	\$0	0.00%
8671	Adult Education Fees	\$456,117	\$467,190	\$244,499	\$233,000	\$233,000	\$233,000	\$0	0.00%
8699	All Other Local Revenue	\$9,967	\$12,260	\$4,910	\$12,533	\$12,533	\$300	(\$12,233)	-97.61%
	TOTAL REVENUE	\$1,377,935	\$1,549,591	\$4,564,444	\$4,371,571	\$4,371,571	\$4,287,808	(\$83,763)	-1.92%
CERTIFICATED SALARIES									
1104	Hourly Adult Ed Teaching	\$1,167,312	\$1,325,884	\$1,266,327	\$1,360,731	\$1,360,731	\$1,332,814	(\$27,917)	-2.05%
1106	Hrly Extra Duty/Curr Dev/Adult	\$225,033	\$151,332	\$166,024	\$149,011	\$198,751	\$150,969	(\$47,782)	-24.04%
1116	Teacher Hourly/Daily	\$286,505	\$356,345	\$274,453	\$287,639	\$337,437	\$226,072	(\$111,365)	-33.00%
1117	Teachers Stipend	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	0.00%
1150	Cash in Lieu of Benefits	\$68,003	\$96,236	\$122,521	\$136,836	\$134,368	\$136,130	\$1,762	1.31%
1216	Hourly/Daily	\$22,212	\$23,178	\$22,243	\$59,337	\$63,423	\$49,827	(\$13,596)	-21.44%
1250	Cash in Lieu of Benefits	\$3,626	\$4,396	\$5,418	\$6,347	\$6,347	\$6,139	(\$208)	-3.28%
1302	Cert. Supvr/Admin Monthly Sal	\$242,582	\$241,735	\$243,175	\$259,472	\$259,472	\$252,198	(\$7,274)	-2.80%
1306	Adm & Supvr Extra Duty	\$4,182	\$1,876	\$2,218	\$2,117	\$2,117	\$2,472	\$355	16.77%
1316	Adm & Supvr Subs	\$97,353	\$99,616	\$57,185	\$93,933	\$93,933	\$61,440	(\$32,493)	-34.59%
1350	Cash in Lieu of Benefits	\$0	\$0	\$5,317	\$6,732	\$3,366	\$3,366	\$0	0.00%
	Subtotal	\$2,116,808	\$2,300,598	\$2,169,880	\$2,362,155	\$2,459,945	\$2,221,427	(\$238,518)	-9.70%
CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$31,963	\$36,196	\$37,522	\$39,551	\$39,551	\$42,844	\$3,293	8.33%
2112	Instr Aides Overtime	\$18	\$314	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Limited Duration	\$733	\$222	\$338	\$298	\$1,095	\$1,445	\$350	31.96%
2165	Student Workers	\$35,868	\$46,690	\$54,034	\$62,010	\$62,010	\$64,083	\$2,073	3.34%
2202	Class Support Monthly Salary	\$144,520	\$139,590	\$160,599	\$160,408	\$157,296	\$177,827	\$20,531	13.05%
2203	Class Support Substitutes	\$0	\$0	\$0	\$691	\$691	\$691	\$0	0.00%
2212	Classified Support-Overtime	\$2,594	\$2,214	\$4,541	\$6,692	\$6,692	\$1,438	(\$5,254)	-78.51%
2216	Class Support-Limited Term	\$19,383	\$23,830	\$9,045	\$16,926	\$17,930	\$21,377	\$3,447	19.22%
2250	Cash in Lieu of Benefits	\$4,403	\$4,773	\$16,218	\$16,176	\$9,034	\$12,446	\$3,412	37.77%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2013-2014 As of 06/30/14	Audited Actuals 2014-2015 As of 06/30/15	Audited Actuals 2015-2016 As of 06/30/16	Second Interim 2016-2017 As of 01/31/17	Estimated Actuals 2016-2017 As of 06/07/17	Adopted Budget 2017-2018 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-2017	Variance
2402	Clerical Tech/Office Staff Salary	\$375,567	\$404,231	\$401,712	\$391,689	\$391,689	\$313,429	(\$78,260)	-19.98%
2403	Clerical Tech & OFC Sub	\$4,195	\$104	\$0	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech & Office Staff OT	\$11,332	\$12,812	\$7,971	\$8,169	\$8,878	\$10,297	\$1,419	15.98%
2416	Clerical Limited Term	\$3,277	\$10,117	\$3,360	\$0	\$0	\$0	\$0	0.00%
2450	Cash in Lieu of Benefits	\$6,474	\$4,188	\$7,566	\$11,225	\$11,225	\$11,225	\$0	0.00%
	Subtotal	\$640,326	\$685,282	\$702,904	\$713,835	\$706,091	\$657,102	(\$48,989)	-6.94%
	EMPLOYEE BENEFITS								
3101	State Teachers Retire.Sys.Cert	\$97,483	\$169,099	\$172,414	\$264,527	\$279,334	\$460,856	\$181,522	64.98%
3201	Public Emp Ret Sys Cert	\$3,577	\$6,491	\$5,122	\$7,013	\$7,013	\$0	(\$7,013)	-100.00%
3202	Public Empl.Retire Sys. Class	\$62,423	\$65,694	\$67,829	\$80,958	\$80,612	\$82,951	\$2,339	2.90%
3301	Medicare-Certificated	\$30,685	\$31,580	\$30,259	\$33,196	\$34,619	\$36,984	\$2,365	6.83%
3302	Medicare-Classified	\$8,844	\$9,110	\$9,098	\$9,576	\$9,462	\$9,471	\$9	0.10%
3311	FICA-Certificated	\$11,398	\$13,801	\$11,985	\$14,812	\$14,839	\$781	(\$14,058)	-94.74%
3312	FICA-Classified	\$37,817	\$38,952	\$38,902	\$40,597	\$40,047	\$41,218	\$1,171	2.92%
3401	Health & Welfare Cert. Pos	\$111,316	\$109,310	\$90,050	\$113,175	\$117,323	\$29,353	(\$87,970)	-74.98%
3402	Health & Welfare Class. Pos	\$116,776	\$122,353	\$115,796	\$111,721	\$117,449	\$108,534	(\$8,915)	-7.55%
3501	State Unemployment Cert	\$2,564	\$1,512	\$1,258	\$1,385	\$1,523	\$179	(\$1,344)	-88.25%
3502	State Unemployment Ins. Class	\$1,016	\$393	\$397	\$416	\$410	\$386	(\$24)	-5.85%
3601	Workers Comp Cert	\$43,616	\$47,162	\$44,482	\$48,439	\$50,364	\$52,076	\$1,712	3.40%
3602	Workers Comp Class	\$13,185	\$14,069	\$14,389	\$14,590	\$14,417	\$13,389	(\$1,028)	-7.13%
3701	Retiree Benefits-Cert	\$31,365	\$29,227	\$27,371	\$28,486	\$29,405	\$6,279	(\$23,126)	-78.65%
3702	Retiree Benefits-Class	\$15,601	\$15,218	\$16,695	\$17,744	\$17,651	\$12,283	(\$5,368)	-30.41%
	Subtotal	\$587,664	\$673,971	\$646,048	\$786,635	\$814,468	\$854,740	\$40,272	4.94%
	BOOKS AND SUPPLIES								
4150	Textbooks for Resale	(\$2,828)	\$34,617	(\$2,635)	\$3,000	\$5,000	\$2,375	(\$2,625)	-52.50%
4200	Books & Other Ref. Materials	\$23,757	\$9,761	\$9,530	\$10,325	\$10,325	\$17,522	\$7,197	69.70%
4300	Materials and Supplies	\$5,155	(\$720)	(\$1,588)	\$3,000	\$3,000	\$0	(\$3,000)	-100.00%
4350	Other Supplies	\$90,917	\$194,744	\$101,416	\$185,846	\$180,860	\$98,549	(\$82,311)	-45.51%
4380	Unallocated Exp/placeholder	\$0	\$0	\$0	\$110,786	\$4,366	\$0	(\$4,366)	-100.00%
4400	Equipment \$500-\$5000	\$249,377	\$116,451	\$60,020	\$26,800	\$25,633	\$633	(\$25,000)	-97.53%
	Subtotal	\$366,377	\$354,854	\$166,743	\$339,757	\$229,184	\$119,079	(\$110,105)	-48.04%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2013-2014 As of 06/30/14	Audited Actuals 2014-2015 As of 06/30/15	Audited Actuals 2015-2016 As of 06/30/16	Second Interim 2016-2017 As of 01/31/17	Estimated Actuals 2016-2017 As of 06/07/17	Adopted Budget 2017-2018 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-2017	Variance
	SERVICES AND OTHER OPERATING EXPENSES								
5200	Travel and Conference	\$16,349	\$15,246	\$7,462	\$7,009	\$13,009	\$11,563	(\$1,446)	-11.12%
5300	Dues And Memberships	\$1,560	\$1,830	\$870	\$1,200	\$250	\$250	\$0	0.00%
5510	Water/Sewage	\$16,643	\$20,360	\$15,177	\$22,000	\$22,000	\$22,000	\$0	0.00%
5520	Natural Gas	\$20,708	\$16,799	\$17,131	\$23,000	\$23,000	\$23,000	\$0	0.00%
5540	Garbage	\$12,924	\$13,160	\$13,553	\$15,000	\$15,000	\$15,000	\$0	0.00%
5550	Electricity	\$52,888	\$40,375	\$53,432	\$54,000	\$62,344	\$38,100	(\$24,244)	-38.89%
5570	Alarm Service	\$1,224	\$1,488	\$1,488	\$2,000	\$2,000	\$992	(\$1,008)	-50.40%
5600	Rentals, Leases and Repairs	\$0	\$5,457	\$4,157	\$16,000	\$19,795	\$2,795	(\$17,000)	-85.88%
5620	Maintenance Contracts	\$25,574	\$26,964	\$26,955	\$35,300	\$35,300	\$29,587	(\$5,713)	-16.18%
5752	Central Printing-Xerox	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
5800	Prof/Consulting & Oper Exp	\$59,551	\$106,130	\$131,370	\$201,662	\$184,664	\$126,681	(\$57,983)	-31.40%
5820	Outside Printing	\$23,751	\$22,054	\$34,904	\$25,100	\$25,900	\$25,627	(\$273)	-1.05%
5839	Bank Fees	\$7,249	\$10,231	\$9,915	\$10,231	\$10,231	\$7,132	(\$3,099)	-30.29%
5910	Postage/Mailings	\$12,711	\$5,164	\$13,698	\$16,000	\$9,407	\$5,409	(\$3,998)	-42.50%
5920	Cellphone	\$0	\$0	\$412	\$743	\$743	\$1,237	\$494	66.49%
5930	Telephone	(\$2,543)	\$899	\$0	\$0	\$300	\$103	(\$197)	0.00%
5950	Postage-Interfund	\$259	\$202	\$259	\$300	\$0	\$0	\$0	0.00%
	Subtotal	\$254,849	\$292,358	\$336,784	\$435,545	\$429,943	\$315,476	(\$114,467)	-26.62%
	CAPITAL OUTLAY OVER \$5,000								
6400	Equipment	\$0	\$11,388	\$31,126	\$9,000	\$7,296	\$7,296	\$0	0.00%
	Subtotal	\$0	\$11,388	\$31,126	\$9,000	\$7,296	\$7,296	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COSTS								
7390	Indirect Costs-Interfund	\$154,141	\$162,193	\$194,046	\$202,547	\$202,547	\$182,599	(\$19,948)	-9.85%
	Subtotal	\$154,141	\$162,193	\$194,046	\$202,547	\$202,547	\$182,599	(\$19,948)	-9.85%
	TOTAL EXPENDITURES	\$4,120,165	\$4,480,644	\$4,247,532	\$4,849,474	\$4,849,474	\$4,357,719	(\$491,755)	-10.14%

**BERKELEY UNIFIED SCHOOL DISTRICT
ADULT FUND - FUND 11 - ALL SOURCES
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2013-2014 As of 06/30/14	Audited Actuals 2014-2015 As of 06/30/15	Audited Actuals 2015-2016 As of 06/30/16	Second Interim 2016-2017 As of 01/31/17	Estimated Actuals 2016-2017 As of 06/07/17	Adopted Budget 2017-2018 As of 06/28/17	Adopted Budget 2017-18 vs Estimated Actuals 2016-2017	Variance
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$2,742,230)	(\$2,931,053)	\$316,913	(\$477,903)	(\$477,903)	(\$69,911)	\$407,992	-85.37%
	OTHER FINANCING SOURCES/USES								
8919	Other Auth. Interfund Trans-in	\$2,723,819	\$2,723,819	\$0	\$100,000	\$100,000	\$70,000	(\$30,000)	0.00%
	NET INCREASE/DECREASE IN FUND BALANCE	(\$18,411)	(\$207,234)	\$316,913	(\$377,903)	(\$377,903)	\$89	\$377,992	-100.02%
	BEGINNING FUND BALANCE	\$679,433	\$661,022	\$453,788	\$770,701	\$770,701	\$392,798	(\$377,903)	-49.03%
	ENDING FUND BALANCE	\$661,022	\$453,788	\$770,701	\$392,798	\$392,798	\$392,887	\$89	0.02%

CHILD DEVELOPMENT

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12
Comparison Report

REVENUE:	DESCRIPTION	SACS OBJ	Audited Actuals 2013-2014 As of 6/30/2014	Audited Actuals 2014-2015 As of 6/30/2015	Audited Actuals 2015-2016 As of 6/30/2016	Second Interim Budget 2016-2017 As of 1/31/17	Estimated Actuals 2016-2017 As of 6/07/17	Adopted Budget 2017-2018 As of 6/28/17	Adopted Budget 17-18 vs Estimated Actuals 16-17	% Variance
	Child Nutrition Programs	8220	\$248,000	\$229,061	\$216,297	\$230,000	\$230,000	\$240,000	\$10,000	4.35%
	Other Federal Programs	8290	\$736,195	\$701,432	\$735,797	\$714,587	\$714,587	\$688,747	(\$25,840)	(3.62%)
	Prior Year Revenue	8295	\$0	\$0	\$218	\$0	\$0	\$0	\$0	0.00%
	Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Federal Revenues		\$984,195	\$930,493	\$952,312	\$944,587	\$944,587	\$928,747	(\$15,840)	(1.68%)
	Child Nutrition Programs	8520	\$12,000	\$12,123	\$10,841	\$12,000	\$12,000	\$12,000	\$0	0.00%
	Children's Centers Apportionment	8530	\$814,720	\$802,144	\$755,860	\$852,485	\$852,485	\$948,543	\$96,058	11.27%
	Prior Year Revenue	8535	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Prior Year State Revenue	8599	\$0	\$15,016	\$64,791	\$0	\$0	\$0	\$0	0.00%
	All Other State Revenue	8590	\$2,627,059	\$2,814,767	\$2,610,735	\$2,819,202	\$2,855,207	\$2,739,238	(\$115,969)	(4.06%)
	Total State Revenues		\$3,453,779	\$3,644,050	\$3,442,227	\$3,683,687	\$3,719,692	\$3,699,781	(\$19,911)	(0.54%)
	Interest	8660	\$0	\$1,840	\$2,214	\$0	\$0	\$0	\$0	0.00%
	Children's Centers Fees	8673	\$183,000	\$292,544	\$403,553	\$300,000	\$300,000	\$365,191	\$65,191	21.73%
	Other Local Revenue	8699	\$386,439	\$30,622	\$498,768	\$495,624	\$733,806	\$270,000	(\$463,806)	(63.21%)
	Total Local Revenues		\$569,439	\$325,006	\$904,535	\$795,624	\$1,033,806	\$635,191	(\$398,615)	(38.56%)
	Subtotal Revenue		\$5,007,413	\$4,899,549	\$5,299,074	\$5,423,898	\$5,698,085	\$5,263,719	(\$434,366)	(7.62%)
TOTAL REVENUE			\$5,007,413	\$4,899,549	\$5,299,074	\$5,423,898	\$5,698,085	\$5,263,719	(\$434,366)	(7.62%)
EXPENDITURES:										
	Teachers' Salaries & Subs	1102	\$1,291,522	\$1,198,381	\$1,222,100	\$1,310,800	\$1,310,800	\$1,323,516	\$12,716	0.97%
	Substitute Teachers Illness	1103	\$53,429	\$101,444	\$195,736	\$6,900	\$6,900	\$0	(\$6,900)	(100.00%)
	Non-Duty Days	1108	\$70,402	\$64,681	\$67,146	\$19,098	\$19,098	\$45,555	\$26,457	138.53%
	Teachers Hourly/daily/subs	1116	\$148,411	\$224,453	\$123,309	\$144,440	\$154,440	\$146,000	(\$8,440)	(5.46%)
	Teacher Stipend	1117	\$36,059	\$11,851	\$38,264	\$40,000	\$42,400	\$0	(\$42,400)	(100.00%)
	Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Supervisors' Salaries	1302	\$338,792	\$322,384	\$335,544	\$362,970	\$356,270	\$356,191	(\$79)	(0.02%)
	Admn & Sprvr Sick Leave	1303	\$0	\$0	\$120	\$0	\$0	\$0	\$0	0.00%
	Admn & Sprvr Subs	1316	\$0	\$0	\$0	\$0	\$50,000	\$0	(\$50,000)	(100.00%)
	Cash In-Lieu	1350	\$0	\$5,573	\$6,293	\$0	\$6,994	\$7,000	\$6	0.09%
	Total Certificated		\$1,938,615	\$1,928,767	\$1,988,512	\$1,884,208	\$1,946,902	\$1,878,262	(\$68,640)	(3.53%)
	Instructional Aides' Salaries	2102	\$878,353	\$753,269	\$771,344	\$1,002,383	\$952,383	\$1,011,722	\$59,339	6.23%
	Instructional Aides' Substitute	2103	\$46,527	\$209,906	\$290,250	\$40,600	\$80,600	\$15,000	(\$65,600)	(81.39%)
	Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Class Support Hrlly/Daily subs	2116	\$94,777	\$74,691	\$48,756	\$78,573	\$93,573	\$59,000	(\$34,573)	(36.95%)
	Stipend	2117	\$0	\$0	\$26,200	\$35,000	\$0	\$0	\$0	0.00%
	Cash In-Lieu	2150	\$26,330	\$20,549	\$43,701	\$0	\$35,000	\$38,000	\$3,000	8.57%

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12
Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2013-2014 As of 6/30/2014	Audited Actuals 2014-2015 As of 6/30/2015	Audited Actuals 2015-2016 As of 6/30/2016	Second Interim Budget 2016-2017 As of 1/31/17	Estimated Actuals 2016-2017 As of 6/07/17	Adopted Budget 2017-2018 As of 6/28/17	Adopted Budget 17-18 vs Estimated Actuals 16-17	% Variance
Instructional Special Monthly Salaries	2182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Classified Support Monthly Sal	2202	\$3,813	\$56,520	\$58,596	\$64,550	\$64,550	\$108,000	\$43,450	67.31%
Classified Support Overtime	2212	\$8,345	\$4,919	\$22,325	\$20,000	\$20,000	\$0	(\$20,000)	(100.00%)
Class Support Hry/Daily subs	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu of Benefits	2250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Spvrs & Admin Monthly Sal	2302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical/ Office Salaries	2300/2402	\$221,465	\$202,098	\$204,553	\$232,154	\$222,154	\$212,143	(\$10,011)	(4.51%)
Clerical Tech/ Office Sub.	2403	\$0	\$0	\$10,812	\$0	\$10,000	\$0	(\$10,000)	(100.00%)
Clerical Tech/ Office Overtime	2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Classified Salaries /subs	2416	\$0	\$0	\$573	\$0	\$20,000	\$0	(\$20,000)	(100.00%)
Cash In-Lieu	2450	\$0	\$1,536	\$2,774	\$0	\$0	\$0	\$0	0.00%
Total Classified		\$1,329,610	\$1,323,488	\$1,479,884	\$1,473,260	\$1,498,260	\$1,443,865	(\$54,395)	(3.63%)
STRS Instructional	3101	\$163,279	\$211,882	\$244,947	\$309,378	\$315,668	\$353,365	\$37,697	11.94%
STRS Non-instructional	3102	\$4,063	\$4,681	\$3,978	\$24,179	\$24,179	\$12,069	(\$12,110)	(50.08%)
PERS Instructional	3201	\$474	\$27,282	\$33,500	\$16,222	\$16,222	\$17,722	\$1,500	9.25%
PERS Non-instructional	3202	\$139,000	\$125,117	\$140,437	\$178,051	\$179,440	\$201,365	\$21,925	12.22%
OASDI Instructional	3311	\$5,850	\$17,626	\$19,571	\$7,241	\$7,241	\$7,075	(\$166)	(2.29%)
OASDI Non-instructional	3312	\$82,330	\$73,923	\$82,750	\$93,397	\$94,947	\$87,633	(\$7,314)	(7.70%)
Medicare Instructional	3301	\$28,756	\$26,486	\$27,189	\$28,278	\$29,038	\$28,416	(\$622)	(2.14%)
Medicare Non-instructional	3302	\$19,273	\$17,684	\$19,904	\$22,197	\$22,560	\$21,008	(\$1,552)	(6.88%)
H & W - Cert Pos	3401	\$165,102	\$143,000	\$148,008	\$185,453	\$180,453	\$165,302	(\$15,151)	(8.40%)
H & W- Classif	3402	\$294,003	\$298,638	\$281,544	\$361,765	\$341,765	\$391,129	\$49,364	14.44%
SUI - Certif	3501	\$23,670	\$1,149	\$1,155	\$1,124	\$1,160	\$974	(\$186)	(16.03%)
SUI -Classif	3502	\$16,280	\$769	\$859	\$880	\$908	\$846	(\$62)	(6.83%)
Workers Comp - Certif	3601	\$40,567	\$39,558	\$40,795	\$39,977	\$41,207	\$40,106	(\$1,101)	(2.67%)
Workers Comp- Classif	3602	\$27,108	\$27,186	\$30,360	\$29,539	\$29,846	\$29,850	\$4	0.01%
Retiree Benefits, Certif	3701	\$47,232	\$38,659	\$43,476	\$50,617	\$52,117	\$38,635	(\$13,482)	(25.87%)
Retiree Benefits, Classif	3702	\$34,700	\$27,112	\$29,585	\$41,413	\$41,563	\$30,635	(\$10,928)	(26.29%)
PERS Reduction, Certificated	3801	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
PERS Reduction, Classified	3802	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Benefits		\$1,091,687	\$1,080,752	\$1,148,058	\$1,389,711	\$1,378,314	\$1,426,130	\$47,816	3.47%
Instructional Materials & Supplies	4300	\$39,744	\$28,632	\$47,255	\$31,830	\$60,733	\$0	(\$60,733)	(100.00%)
Other Supplies	4350	\$45,498	\$30,197	\$70,979	\$42,362	\$69,894	\$15,104	(\$54,790)	(78.39%)
Unallocated exp. / placeholder	4380	\$5,233	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000	4400	\$1,440	\$4,982	\$30,912	\$14,355	\$8,355	\$0	(\$8,355)	(100.00%)
Food Supplies	4710	\$20,000	\$10,814	\$12,269	\$12,000	\$12,000	\$12,000	\$0	0.00%
Total Books & Supplies		\$111,915	\$74,625	\$161,415	\$100,547	\$150,982	\$27,104	(\$123,878)	(82.05%)
Travel & Conferences	5200	\$4,840	\$645	\$8,528	\$22,180	\$37,180	\$0	(\$37,180)	(100.00%)
Travel / Training	5220	\$600	\$3,798	\$0	\$0	\$0	\$0	\$0	0.00%
Dues & Memberships	5300	\$3,000	\$3,300	\$0	\$0	\$16,267	\$0	(\$16,267)	(100.00%)
Rentals, Leases & Repairs	5600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Service - Field Trips	5751	\$3,600	\$5,143	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
Central Printing - Xerox	5752	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND - Fund 12
Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2013-2014 As of 6/30/2014	Audited Actuals 2014-2015 As of 6/30/2015	Audited Actuals 2015-2016 As of 6/30/2016	Second Interim Budget 2016-2017 As of 1/31/17	Estimated Actuals 2016-2017 As of 6/07/17	Adopted Budget 2017-2018 As of 6/28/17	Adopted Budget 17-18 vs Estimated Actuals 16-17	% Variance
Offsite Printing - Copies	5753	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$0	0.00%
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Tsr - Food Service	5755	\$436,032	\$381,001	\$374,480	\$371,915	\$371,915	\$371,915	\$0	0.00%
Professional Consultant Svcs.	5800	\$86,086	\$51,371	\$76,901	\$86,054	\$207,243	\$43,679	(\$163,564)	(78.92%)
Bank Fees	5839	\$2,000	\$2,669	\$2,944	\$0	\$0	\$0	\$0	0.00%
Postage/Mailings	5910	\$500	\$8	\$0	\$0	\$0	\$0	\$0	0.00%
Cell Phone	5920	\$8,200	\$2,044	\$711	\$6,200	\$1,200	\$0	(\$1,200)	(100.00%)
Postage - Interfund	5950	\$100	\$632	\$491	\$0	\$0	\$0	\$0	0.00%
Total Other Services		\$552,358	\$458,011	\$470,455	\$497,749	\$645,205	\$426,994	(\$218,211)	(33.82%)
Equipment	6400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER Outgo									
Direct Support/Indirect Cost	7300-7390	\$310,103	\$326,477	\$304,197	\$319,373	\$319,372	\$296,578	(\$22,794)	(7.14%)
TOTAL EXPENDITURES		\$5,334,288	\$5,192,120	\$5,552,521	\$5,664,848	\$5,939,035	\$5,498,933	(\$440,102)	(7.41%)
OTHER FINANCING SOURCES / USES:									
Other Auth. Interfund Transactions	8919	\$326,875	\$311,000	\$276,000	\$162,404	\$162,404	\$162,404	\$0	0.00%
Contributions From Unrestricted Res	8890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Auth. Interfund Trans. Out	7619	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Other Financing Sources / Uses		\$326,875	\$311,000	\$276,000	\$162,404	\$162,404	\$162,404	\$0	0.00%
Excess/ (deficiency) of Revenue over Expenditures		\$0	\$18,429	\$22,553	(\$78,546)	(\$78,546)	(\$72,810)	\$5,736	(7.30%)
BEGINNING BALANCE		\$123,176	\$123,176	\$141,605	\$164,158	\$164,158	\$85,612	(\$78,546)	(47.85%)
Audit Adjustments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ENDING BALANCE		\$123,176	\$141,605	\$164,158	\$85,612	\$85,612	\$12,802	(\$72,810)	(85.05%)

NUTRITION

SERVICES

(CAFETERIA
FUND)

BERKELEY UNIFIED SCHOOL DISTRICT
Cafeteria Fund - Fund 13
Year-to-Year Comparison

DESCRIPTION	SACS CODE	Audited Actuals		Audited Actuals		Second Interim		Estimated Actuals		Adopted budget		Adopted Budget 2017-18 vs. Estimated		Variance %
		2013-2014 As of 6-30-14	2014-2015 As of 6-30-15	2015-16 As of 6-30-16	2016-2017 As of 1-31-2017	2016-2017 As of 6-7-17	2017-18 As of 6-28-17	2016-17	2017-18	2016-17	2017-18	2016-17	2017-18	
Federal Reimbursement	8220	2,112,569	2,090,072	2,000,339	2,027,520	1,565,246	1,719,657	154,411	-	-	-	9.86%	-	0.00%
Child Nutrition (Fed) Prior Yr	8229	7,765	6,046	-	-	-	-	-	-	-	-	-	-	0.00%
State Reimbursement	8520	168,860	172,717	161,099	165,464	127,738	140,343	12,605	-	-	-	9.87%	-	0.00%
State Reimbursement Prior Yr	8525	580	7,934	-	-	-	-	-	-	-	-	-	-	0.00%
All Other state Revenue	8590	-	-	6,698	8,063	8,063	2,325	(5,738)	-	-	-	-71.16%	-	0.00%
Student Meals & A La Carte	8634	420,322	418,349	459,213	428,428	428,428	443,820	15,392	-	-	-	3.59%	-	0.00%
Interest	8660	(450)	289	221	300	300	300	-	-	-	-	0.00%	-	0.00%
Other Local Income	8699	3,025	-	17,280	2,000	2,000	18,640	16,640	-	-	-	832.00%	-	0.00%
Child Development	5755	482,172	471,431	491,225	564,747	564,747	564,747	-	-	-	-	0.00%	-	0.00%
District Catering	5756	-	-	3,101	-	-	-	-	-	-	-	0.00%	-	0.00%
Subtotal Revenue		3,194,843	3,166,837	3,139,176	3,196,522	2,696,522	2,889,832	193,310	-	-	-	7.17%	-	0.00%
Interfund Transfer	8919	713,818	632,542	632,542	632,542	1,000,000	882,542	(117,458)	-	-	-	-11.75%	-	0.00%
TOTAL REVENUE		3,908,661	3,799,379	3,771,718	3,829,064	3,696,522	3,772,374	75,852				2.05%		
EXPENDITURES:														
Food Workers Salary	2202	771,845	838,480	846,036	882,983	882,983	1,006,218	123,235	-	-	-	13.96%	-	0.00%
Custodian Salary	2202	9,485	4,367	-	-	-	-	-	-	-	-	0.00%	-	0.00%
Substitutes	2203	-	-	231	-	-	-	-	-	-	-	0.00%	-	0.00%
Food Workers Overtime	2212	-	373	948	-	-	-	-	-	-	-	0.00%	-	0.00%
Food Workers Hourly	2216	170,040	122,941	118,670	58,796	58,796	54,042	(4,754)	-	-	-	-8.09%	-	0.00%
Cash in lieu (TSA)	2250	63,018	81,081	97,710	101,852	101,852	99,042	(2,810)	-	-	-	-2.76%	-	0.00%
Administrators Salary	2302	122,729	123,325	132,001	136,103	136,103	201,276	65,173	-	-	-	47.89%	-	0.00%
Executive Chef Salary	2302	95,221	96,217	101,936	97,951	97,951	104,156	6,205	-	-	-	6.33%	-	0.00%
Sous Chefs (2) Salary	2302	159,865	166,854	180,422	170,917	170,917	118,098	(52,819)	-	-	-	-30.90%	-	0.00%
Cash in lieu (TSA)	2350	3,453	11,619	12,550	13,050	13,050	17,138	4,088	-	-	-	31.33%	-	0.00%
Clerical Salary	2402	90,330	98,399	111,762	125,380	125,380	127,941	2,561	-	-	-	2.04%	-	0.00%
Clerical Hourly	2416	-	-	451	-	-	-	-	-	-	-	0.00%	-	0.00%
Cash in Lieu of Benefits	2450	1,457	2,069	3,655	3,559	3,559	3,559	-	-	-	-	0.00%	-	0.00%
SUBTOTAL - SALARIES		1,553,715	1,545,723	1,606,573	1,590,591	1,590,591	1,731,470	140,879				8.86%		

BERKELEY UNIFIED SCHOOL DISTRICT
Cafeteria Fund - Fund 13
Year-to-Year Comparison

DESCRIPTION	SACS CODE	Audited Actuals		Audited Actuals		Second Interim		Estimated Actuals		Adopted budget		Adopted Budget		Variance
		2013-2014	2014-2015	2015-16	2016-2017	2016-2017	As of 6-7-17	2017-18	2016-17	vs. Estimated				
		As of 6-30-14	As of 6-30-15	As of 6-30-16	As of 1-31-2017	As of 6-7-17	As of 6-28-17	2016-17						
State Teach Ret Sys Class	3102			6,698	8,063	8,063		2,325	(5,738)	-71.16%				
PERS	3202	143,422	152,633	157,123	195,031	195,031		241,922	46,891	24.04%				
Medicare	3302	21,579	21,703	22,535	25,762	25,762		24,264	(1,498)	-5.81%				
FICA	3312	92,210	92,647	96,112	107,933	107,933		102,665	(5,268)	-4.88%				
Health & Dental	3402	243,186	214,919	224,771	223,954	223,954		264,304	40,350	18.02%				
SUI	3502	2,273	899	931	1,026	1,026		973	(53)	-5.17%				
Workers Comp	3602	31,869	31,766	32,937	36,140	36,140		34,317	(1,823)	-5.04%				
Retirement Benefits	3702	31,189	27,440	36,557	47,573	47,573		35,827	(11,746)	-24.69%				
SUBTOTAL - BENEFITS		565,728	542,007	577,664	645,482	645,482		706,597	61,115	9.47%				
Supplies	4350	19,978	29,386	12,062	27,500	20,900		20,000	(900)	-4.31%				
Equipment	4400	3,521	8,884	3,738	3,980	80		100	20	25.00%				
Food Items	4710	1,456,850	1,236,651	1,308,055	1,407,872	1,298,572		1,200,000	(98,572)	-7.59%				
Non- food Items	4790	9,896	(4,280)	3,613	500	1,800		500	(1,300)	-72.22%				
SUBTOTAL - MATERIALS & SUPPLIES		1,490,245	1,270,641	1,327,469	1,439,852	1,321,352		1,220,600	(100,752)	-7.62%				
Travel / Conference	5200	174	658	460	500	500		500	-	0.00%				
Rental, Lease & Repairs	5600	29,082	31,486	44,571	54,100	54,100		45,000	(9,100)	-16.82%				
Maintenance Agreements	5620	2,137	-	20,415	22,000	18,500		7,000	(11,500)	-62.16%				
Dir. Costs from interfund Svcs	5750	(3,135)	(2,315)	-	-	-		-	-	0.00%				
Central printing - Xerox	5752	1,000	1,000	1,000	1,000	1,000		1,000	-	0.00%				
Transportation Department Charges	5759	7,577	3,652	5,187	14,000	14,000		14,000	-	0.00%				
Other Expenses	5800	33,019	21,956	28,948	17,100	26,400		17,000	(9,400)	-35.61%				
Outside Printing	5820	15,080	16,087	12,824	1,500	14,200		1,500	(12,700)	-89.44%				
Bank Fees	5839	13,948	15,038	17,352	17,000	17,000		17,000	-	0.00%				
Postage/Mailing	5910	-	6	6	100	100		100	-	0.00%				
Cell Phone	5920	1,963	4,997	2,224	3,500	3,500		3,500	-	0.00%				
Postage - interfund	5950	3,062	2,530	3,241	2,500	2,500		2,500	-	0.00%				
TOTAL CONTRACTS		103,907	95,095	136,222	133,300	151,800		109,100	(42,700)	-28.13%				
Direct Support Cost	7350	50,882	50,882	50,882	50,882	50,882		50,882	-	0.00%				
Indirect Support Cost	7390	171,589	169,606	159,963	183,367	182,494		197,808	15,314	8.39%				
TOTAL EXPENDITURES		3,936,064	3,673,953	3,937,441	4,043,474	3,942,601		4,016,457	73,856	1.87%				

BERKELEY UNIFIED SCHOOL DISTRICT
Cafeteria Fund - Fund 13
Year-to-Year Comparison

DESCRIPTION	SACS CODE	Audited		Audited		Second Interim		Estimated Actuals		Adopted budget		Adopted Budget 2017-18		Variance
		2013-2014	2014-2015	2015-16	2016-2017	2016-2017	As of 1-31-2017	2016-2017	As of 6-7-17	2017-18	As of 6-28-17	2016-17	vs. Estimated	
		As of 6-30-14	As of 6-30-15	As of 6-30-16	As of 6-30-16	As of 6-30-16								
Excess/ (deficiency) of Revenue over Expenditures		(27,403)	125,426	(165,723)	(214,410)	(246,079)				(244,083)		1,996		-0.81%
BEGINNING BALANCE		573,044	545,640	671,066	505,343	505,343				259,264		(246,079)		-48.70%
ENDING BALANCE		545,641	671,066	505,343	290,933	259,264				15,181		(244,083)		-94.14%
AUDIT ADJUSTMENT														
ADJUSTED ENDING BALANCE		545,641	671,066	505,343	290,933	259,264				15,181		(244,083)		-94.14%

MULTI - YEAR

PROJECTIONS

MULTI-YEAR PROJECTION

PART A - GENERAL FUND 01 (EXCLUDING PARCEL TAX FUNDS 02-08)

PART B- COMBINED GENERAL FUND (INCLUDES PARCEL TAX FUNDS 02-08)

PREFACE:

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions, so the projections should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecasts do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each interim financial reporting period in an effort to utilize the most current data.

Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator and are based on the Governor's May Revise FY 2017-18 Budget.

FISCAL YEAR 2018-19

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is California's formula for determining the level of State funding provided to school districts to provide for base grant and supplemental grant programs. Revenue projections were calculated using the Fiscal Crisis & Management Assistance Team's (FCMAT) Local Control Funding Formula (LCFF) Calculator.

The gap funding is the total targeted funding at the end of FY 2020-21 less the funding the District currently receives. Projections for future year LCFF gap funding are based on the Department of Finance projections and are determined based on the State Budget. The District's assumption of 71.53% of gap funding is an additional \$2.4 million in revenue for FY 2018-19 of which \$2.2 million is base grant funding and \$.2 million is supplemental grant funding. The District Cost for State retirement, STRS and PERS, is projected to increase by \$1.2 million.

The District had a significant drop in enrollment during the 2016-17 school year. The enrollment dropped by 152 students and ADA declined by 121.

The projected ADA for FY 2018-19 is the same as FY 2017-18 and is 9,259, which is an increase of 60 students from FY 2016-17.

FEDERAL

The Budget Assumptions for Federal program revenue are provided in a Dartboard by School Services of California. Prior year trends are used to project Federal program revenue, for the restricted General Fund.

STATE

For the first time in four years, the State Budget includes no budgeted one-time discretionary funds. Lottery Revenue is calculated based on a per ADA rate that is provided in the Dartboard. The Dartboard rates for State Lottery for FY 2018-19 are \$144.00 per ADA for Unrestricted Lottery funds and \$45.00 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials.

LOCAL

The budget assumption used for local revenue from the City of Berkeley for the Gardening Program is that the City's funding from the Sugar Sweetened-Beverage Tax will continue to fund the Program.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-year Projections include a projected step and column cost increase of 1% for certificated and 2.66% for classified staff. The step and column for classified staff was increased as a result of the Compensation and Classification Study, and revised as a result of the actual step and column cost as of February 2017. The study was implemented in FY 2016-17, but the full impact of

costs will occur in FY 2017-18 and FY 2018-19, since many employees were initially placed at step one of the new range or a step that granted at least a \$1 increase.

Due to the State STRS and PERS increasing pension cost, the District's pension cost is increasing about \$1.2 million.

The FY 2017-18 Unrestricted General Fund Budget includes one-time salaries and benefits costs in accordance with Board Priorities, and include one-time expenses for Common Core and site support costs of \$1.6 million. These one-time expenses have been removed from the FY 2018-19 budget projections. The FY 2018-19 budget includes one-time expenditures for Common Core in the amount of \$.5 million and savings from proposed Board Priorities for ROP in the amount of \$.2 million.

Certificated Salaries and Benefits include on-going additional cost for Berkeley High School Redesign of \$.3 million, and the Beginning Teacher Support and Assessment (BTSA) of \$.3 million. It also includes ongoing cost for Supplemental staffing as a result of increased funding from the LCFF in the amount of \$.2 million.

Effective January 1, 2017, the District changed health care providers to CalPERS Health Benefits. Since the District's contribution to health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District contributes from \$441 to \$1,223 monthly towards health cost depending on the union and plan selection. The District incurs increased costs for plan selections that do not exceed the District's contribution. Since the premium cost for the Kaiser single plan for classified employees falls below the District's contribution level, the District picks up the entire premium costs. A factor in the Multi-year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have health plans that exceed the District's contribution have to bear the costs of any increased premiums. This is the case for all health benefits plans for the Berkeley Federation of Teachers (BFT).

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

School Services of California provide the Budget Assumption for inflation in the Dartboard. A California Price Index (CPI) of 3.19% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

In the FY 2017-18 Budget, the Unrestricted General Fund Budget includes one-time Board Priority expenditures of \$.4 million for technology needs, Alcohol, Tobacco and Other Drugs (ATOD) Consultant, two new busses and website design. These one-time expenses have been removed from the FY 2018-19 Budget projections.

CONTRIBUTIONS TO OTHER FUNDS

The contribution to the Food Service program was decreased by \$150,000, leaving the increase in the contribution to just \$100,000 based on the assumption that food services will increase revenue based on increasing fees, the restructure and better accounting for free and reduced program students participating in the universal breakfast program.

The contribution to the Older Adults Program at Berkeley Adult School will be \$60,000 in accordance with Board Priorities, which is a reduction of \$10,000 over the prior year.

Important note regarding BSEP/Class Size Reduction (CSR) Budget

With the passage of Measure E1, the budget assumptions used in the multi-year projections as of 2017-18 assume that the BSEP Measure will receive the funding projected in the financial models prepared to support the new measure, and that the additional revenue will be expended on programs with the recommendation of the Planning and Oversight Committee in accordance with the new measure language. The financial models used for budget assumptions will be updated as more up to date assumptions become available such as COLA's, negotiated salary increases, and staff recommendations for BSEP programs.

PROJECTED ENDING FUND BALANCE

The **Unrestricted General Fund 01** is deficit spending by \$1.1 million. There is one-time cost of \$.6 million for common core and technology included in budgeted expenditures. The 3% State reserve requirement is met with no backfill required from the Parcel Tax for the General Fund's share. The projections do not include projections for salary increases. The beginning fund balance is \$4.7 million and the projected ending fund balance is \$3.6 million.

The District designated for the revolving fund in the amount of \$.1 million, \$.1 million for the Unrestricted General Fund's share of the State required reserve, \$.8 million for Supplemental Grant, and \$.4 million committed for BSEP Program Support. The committed fund balance for BSEP program support can be transferred to undesignated fund balance after the books are closed if reserves are not needed to support BSEP class size reduction (CSR) for 2016-17, which is the last year of Measure A (BSEP). The undesignated fund balance is \$2.1 million.

Future negotiated salary increases, have not been included in the multi-year projections.

Due to the State STRS and PERS increasing pension cost, the District's pension cost is increasing about \$1.2 million annually and is increasing the structural deficit.

Based on these projections of deficit spending, the District will face balancing the budget, which will result in significant reductions in 2018-19. The District's Superintendent's Budget Advisory Committee (SBAC), which reviews and provides input on proposed reductions held meetings throughout the Spring and will reconvene in the Fall of next school year. Based on the staff's recommendations and the committee's input, the Superintendent makes recommendations to the Board for approval of any increases in the budget for new programs and any proposed reductions.

FISCAL YEAR 2019-20

REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF)

Adopted Budget assumption for gap funding of 73.51% for FY 2019-20 was based on assumptions from FCMAT's calculator, and results in additional funding \$2.1 million, of which \$1.9 million is base funding and \$.2 million is supplemental funding. The District's ADA projection used in the calculation is 9,259, the same as prior year.

The increase of \$2.1 million is being absorbed by additional step and column for certificated and classified in the amount of \$.9 million, and \$1.2 million for the increase in STRS and PERS.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-year Projection includes a projected step and column cost increase of 1% for certificated and 2.66% for classified staff. Employer rates for STRS and PERs are projected to be increased by an additional 1.85% and 2.7%, respectively for a total of \$1.2 million.

Salaries and benefits include cost for additional Supplemental staffing as a result of increased funding from the LCFF in the amount of \$.1 million.

One time expenditures in FY 2018-19 for Common Core in the amount of \$.5 million are removed from FY 2019-20 Budget projections.

Since health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District incurs increased costs for plan selections that do not exceed the District's cap. Therefore, if the single tier for classified employees falls below the cap the District picks up the increased premium costs. A factor in the Multi-year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have plans that exceed the District's cap bear the costs of any increased premiums. This is the case for all health benefits tiers for the Berkeley Federation of Teachers (BFT).

BOOKS, SUPPLIES, SERVICES AND CAPITAL OUTLAY

The budget assumption for inflation is provided in a Dartboard by School Services of California. A California Price Index (CPI) of 2.86% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures.

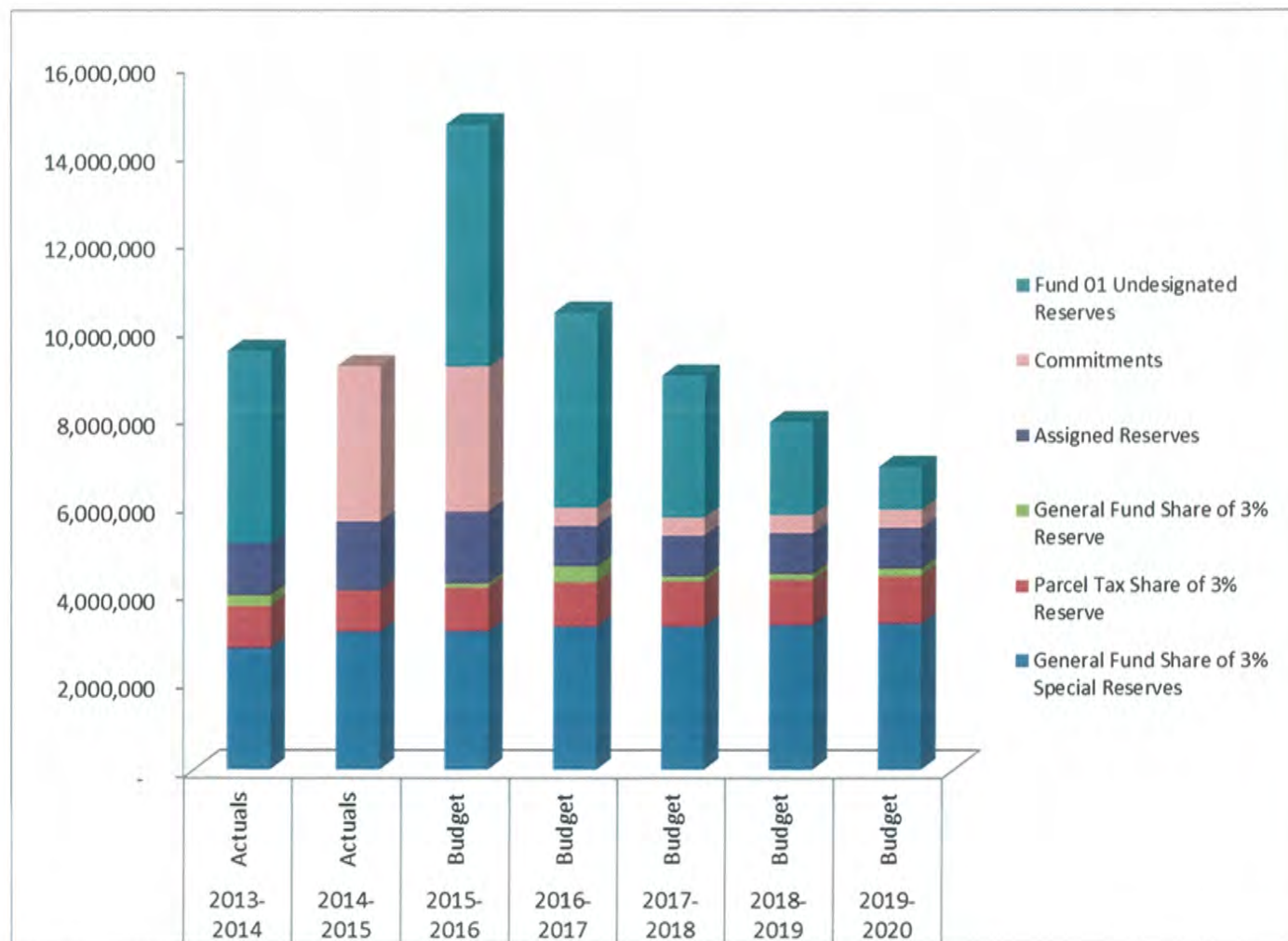
Prior year one-time expenditures in the amount of \$91,000 is removed from the FY 2019-20 Budget projections. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund due to the Governor's proposed budget reductions. Sites will be required to reduce spending to compensate for the inflation factor.

CONTRIBUTIONS TO OTHER FUNDS

Prior year one-time contributions to the Older Adults Program at the Berkeley Adult School is no longer in the FY 2019-20 Budget.

PROJECTED ENDING FUND BALANCE

Unrestricted General Fund 01 indicates a deficit in the amount of \$1.1 million and does not include salary increases. The 3% State reserve requirement is met with no backfill required from the Parcel Tax for the General Fund's share. The fund balance is projected to be \$2.5 million. The District designated for the revolving fund in the amount of \$.1 million, \$.2 million for the Unrestricted General Fund's share of the State required reserve, \$.8 million for Supplemental Grant, and \$.4 million committed for BSEP Program Support. The committed fund balance for BSEP program support can be transferred to undesignated fund balance after the books are closed if reserves are not needed to support BSEP class size reduction (CSR) for 2016-17, which is the last year of Measure A (BSEP). The undesignated fund balance is \$1 million.



Again, based on these projections of deficit spending, the District will face balancing the budget, which will result in significant reductions in 2018-19 and possible 2019-20.

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2017-18 Adopted Budget

Fund 01 Only - Not including Parcel Tax Funds	2017-18			2018-19			2019-20		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	79,088,663	552,621	79,641,284	81,379,034	552,621	81,931,655	83,461,845	552,621	84,014,466
Supplemental LCFF Funding	5,242,788	-	5,242,788	5,439,664	-	5,439,664	5,583,486	-	5,583,486
Total LCFF Funding	84,331,451	552,621	84,884,072	86,818,698	552,621	87,371,319	89,045,331	552,621	89,597,952
LCFF/Special Ed Property Tax Transfers	-	-	-	-	-	-	-	-	-
LCFF funding after Transfers	84,331,451	552,621	84,884,072	86,818,698	552,621	87,371,319	89,045,331	552,621	89,597,952
Federal Revenues	0	3,846,202	3,846,202	0	3,846,202	3,846,202	0	3,846,202	3,846,202
Other State Revenues	1,724,735	9,387,156	11,111,891	1,724,735	7,355,784	9,080,519	1,724,735	7,355,784	9,080,519
Local Revenues	2,164,050	8,946,463	11,110,513	2,164,050	8,946,463	11,110,513	2,164,050	8,946,463	11,110,513
TOTAL REVENUES	88,220,236	22,732,442	110,952,678	90,707,483	20,701,070	111,408,553	92,934,116	20,701,070	113,635,186
EXPENDITURES									
Certificated Salaries	46,399,929	9,165,057	55,564,986	46,981,831	9,256,708	56,074,871	47,309,368	9,349,275	56,658,643
Classified Salaries	13,939,073	7,309,415	21,248,488	14,309,852	7,503,845	21,813,698	14,690,494	7,703,448	22,393,942
Benefits	18,540,142	9,282,799	27,822,941	20,061,153	9,808,019	29,869,172	21,364,811	10,359,946	31,724,757
Books and Supplies	2,302,309	1,188,841	3,491,150	2,348,068	2,122,570	4,470,638	2,252,309	1,769,824	4,022,133
Services and Other Operating Exp.	8,777,228	8,479,316	17,256,544	8,924,581	7,556,547	16,481,128	9,195,094	6,300,741	15,495,835
Capital Outlay	384,450	1,953,708	2,338,158	70,406	89,009	159,416	72,652	74,217	146,869
Other Outgo	0	0	0	0	0	0	0	0	0
Transfer of Indirect Costs	(3,151,430)	593,929	(2,557,501)	(3,215,314)	528,772	(2,686,542)	(3,096,041)	388,543	(2,707,498)
TOTAL EXPENDITURES	87,191,701	37,973,065	125,164,766	89,480,578	36,865,470	126,182,379	91,788,688	35,945,994	127,734,682
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,028,535	(15,240,623)	(14,212,088)	1,226,905	(16,164,400)	(14,773,826)	1,145,428	(15,244,924)	(14,099,496)
OTHER SOURCES & (USES) - See Attached									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(1,358,442)	0	(1,358,442)	(1,198,442)	0	(1,198,442)	(1,138,442)	0	(1,138,442)
Contrib./Restricted Programs	(1,116,139)	15,240,623	14,124,484	(1,116,139)	15,240,623	14,124,484	(1,116,139)	15,240,623	14,124,484
TOTAL OTHER SOURCES & USES	(2,474,581)	15,240,623	12,766,042	(2,314,581)	15,240,623	12,926,042	(2,254,581)	15,240,623	12,986,042
CHANGE TO FUND BALANCE	(1,446,046)	-	(1,446,046)	(1,087,676)	(923,777)	(1,847,784)	(1,109,153)	(4,301)	(1,113,454)
Beginning Fund Balance	6,123,064	1,016,277	7,139,341	4,677,018	1,016,277	5,693,295	3,589,342	92,500	3,681,843
Ending Fund Balance	4,677,018	1,016,277	5,693,295	3,589,342	92,500	3,845,511	2,480,190	88,200	2,568,389

MULTI-YEAR PROJECTIONS
Berkeley Unified School District
FY 2017-18 Adopted Budget

Fund 01 Only - Not including Parcel Tax Funds	2017-18			2018-19			2019-20		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Commitment for BSEP Program Support	416,168		416,168	416,168		416,168	416,168		416,168
Assignments									
Supplemental Grant LCAP	826,830		826,830	826,830		826,830	826,830		826,830
Economic Uncertainties - 3%	118,670		118,670	139,547		139,547	169,617		169,617
Legally restricted	-	1,016,277	1,016,277	-	92,500	92,500	-	88,200	88,200
Unappropriated Fund Balance	3,215,350		3,215,350	2,106,797		2,106,797	967,575		967,575
Ending Fund Balance	4,677,018	1,016,277	5,693,295	3,589,342	92,500	3,681,843	2,480,190	88,200	2,568,389

Summary of Other Sources and Uses

Fund 01 Only - Not including Parcel Tax Funds

FY 2017-18 Adopted Budget

Fund 01 Only - Not including Parcel Tax Funds	2017-18			2018-19			2019-20		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
OTHER SOURCES & (USES):									
INTERFUND TRANSFERS IN									
Transfer of Proceeds from Sale of Site	-		-						
TOTAL INTERFUND TRANSFERS IN									
INTERFUND TRANSFERS OUT									
To Fund 11- Adult Education /LCFF	(70,000)		(70,000)	(60,000)		(60,000)	0		0
To Fund 12 - Child Development	(162,404)		(162,404)	(162,404)		(162,404)	(162,404)		(162,404)
To Fund 67 - Self Insurance	(243,496)		(243,496)	(243,496)		(243,496)	(243,496)		(243,496)
To Fund 13 - Cafeteria Fund	(882,542)		(882,542)	(732,542)		(732,542)	(732,542)		(732,542)
TOTAL INTERFUND TRANSFERS OUT	(1,358,442)	0	(1,358,442)	(1,198,442)	0	(1,198,442)	(1,138,442)	0	(1,138,442)
CONTRIBUTIONS:									
Contributions In									
BSEP Contribution	14,124,484		14,124,484	14,124,484		14,124,484	14,124,484		14,124,484
Contributions Out									
Special Ed	(15,240,623)	15,240,623	0	(15,240,623)	15,240,623	0	(15,240,623)	15,240,623	0
NET CONTRIBUTIONS	(1,116,139)	15,240,623	14,124,484	(1,116,139)	15,240,623	14,124,484	(1,116,139)	15,240,623	14,124,484
TOTAL OTHER SOURCES & USES	(2,474,581)	15,240,623	12,766,042	(2,314,581)	15,240,623	12,926,042	(2,254,581)	15,240,623	12,986,042

MULTI-YEAR PROJECTIONS

Berkeley Unified School District FY 2017-18 Adopted Budget

Consolidated Funds 01-08	2017-18			2018-19			2019-20		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
REVENUES									
Base LCFF Funding	79,088,663	552,621	79,641,284	81,379,034	552,621	81,931,655	83,461,845	552,621	84,014,466
Supplemental LCFF Funding	5,242,788	-	5,242,788	5,439,664	3,846,202	9,285,866	5,583,486	-	5,583,486
Total LCFF Funding	84,331,451	552,621	84,884,072	86,818,698	4,398,823	91,217,521	89,045,331	552,621	89,597,952
Federal Revenues	0	3,846,202	3,846,202	0	3,846,202	3,846,202	0	3,846,202	3,846,202
Other State Revenues	1,724,735	9,387,156	11,111,891	1,724,735	7,355,784	9,080,519	1,724,735	7,355,784	9,080,519
Local Revenues	37,401,752	8,946,463	46,348,215	37,004,470	8,946,463	45,950,933	38,621,657	8,946,463	47,568,120
TOTAL REVENUES	123,457,938	22,732,442	146,190,380	125,547,903	24,547,272	150,095,175	129,391,723	20,701,070	150,092,793
EXPENDITURES									
Certificated Salaries	51,697,849	9,165,057	60,862,906	53,532,730	9,256,708	62,789,438	53,913,776	9,349,275	63,263,051
Classified Salaries	16,772,456	9,419,561	26,192,017	17,218,603	9,670,121	26,888,725	17,676,618	9,927,347	27,603,965
Benefits	21,394,643	10,096,963	31,491,606	23,568,146	10,699,491	34,267,637	25,124,117	11,335,177	36,459,294
Books and Supplies	3,542,006	1,637,841	5,179,847	3,587,765	2,544,369	6,132,134	3,492,006	2,044,824	5,536,830
Services and Other Operating Exp.	10,079,208	9,391,816	19,471,024	10,214,821	8,477,000	18,691,822	10,453,742	7,246,611	17,700,353
Capital Outlay	384,450	2,018,708	2,403,158	70,406	89,009	159,416	72,654	74,217	146,871
Transfer of Indirect Costs	(1,310,114)	593,929	(716,185)	(1,256,639)	528,772	(727,867)	(1,116,410)	388,543	(727,867)
TOTAL EXPENDITURES	102,560,498	42,323,875	144,884,373	106,935,833	41,265,470	148,201,303	109,616,504	40,365,993	149,982,497
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,897,440	(19,591,433)	1,306,007	18,612,070	(16,718,198)	1,893,872	19,775,219	(19,664,923)	110,295
OTHER SOURCES & (USES):									
Interfund Transfers In	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	(1,358,442)	0	(1,358,442)	(1,198,442)	0	(1,198,442)	(1,138,442)	0	(1,138,442)
Contrib./Restricted Programs	(19,591,433)	19,591,433	0	(19,640,623)	19,640,623	0	(19,660,623)	19,660,623	0
TOTAL OTHER SOURCES & USES	(20,949,875)	19,591,433	(1,358,442)	(20,839,065)	19,640,623	(1,198,442)	(20,799,065)	19,660,623	(1,138,442)
CHANGE TO FUND BALANCE	(52,435)	0	(52,435)	(2,226,995)	2,922,425	695,430	(1,023,846)	(4,300)	(1,028,147)
Beginning Fund Balance	8,691,908	1,016,277	9,708,185	8,639,473	1,016,277	9,655,750	6,412,478	92,500	6,504,978
Ending Fund Balance	8,639,473	1,016,277	9,655,750	6,412,478	3,938,702	10,351,180	5,388,632	88,200	5,476,831

MULTI-YEAR PROJECTIONS

Berkeley Unified School District
FY 2017-18 Adopted Budget

Consolidated Funds 01-08	2017-18			2018-19			2019-20		
	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined	UNRESTRICTED	RESTRICTED	Combined
Components of Ending Fund Balance									
Revolving Cash	100,000		100,000	100,000		100,000	100,000		100,000
Commitment for BSEP Program Support	416,168		416,168	416,168		416,168	416,168		416,168
Assignments									
Reserve for BSEP Fund Balance	2,947,132		2,947,132	1,743,739		1,743,739	1,817,273		1,817,273
Supplemental Grant LCAP	826,830		826,830	826,830		826,830	826,830		826,830
Economic Uncertainties - 3%	1,133,992		1,133,992	1,218,939		1,218,939	1,260,786		1,260,786
Legally restricted		1,016,277	1,016,277		3,938,702	3,938,702		88,200	88,200
Unappropriated Fund Balance	3,215,351	-	3,215,351	2,106,801	-	2,106,801	967,575	-	967,575
Ending Fund Balance	8,639,473	1,016,277	9,655,750	6,412,478	3,938,702	9,108,182	5,388,632	88,200	4,233,833

SACS

SOFTWARE

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: 2020 Bonar Street 2nd Floor

Date: June 09, 2017

Place: 1231 Addison Street, Berkeley CA

Date: June 14, 2017

Time: _____

Adoption Date: June 28, 2017

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Pauline Follansbee

Telephone: 510-644-8915

Title: Director of Fiscal Services

E-mail: paulinefollansbee@berkeley.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 28, 2017	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 3,282,964.00
Less: Amount of total liabilities reserved in budget:	\$ 3,282,964.00
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: _____

For additional information on this certification, please contact:

Name: Kimberle Sanders

Title: Risk Manager

Telephone: 510-644-6049

E-mail: kimberlesanders@berkeley.net

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund		G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
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	G	G
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	G	
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	G	
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	83,262,945.00	474,921.00	83,737,866.00	84,331,451.00	552,621.00	84,884,072.00	1.4%
2) Federal Revenue		8100-8299	0.00	4,361,327.00	4,361,327.00	0.00	3,846,202.00	3,846,202.00	-11.8%
3) Other State Revenue		8300-8599	3,707,923.00	8,327,591.00	12,035,514.00	1,724,735.00	9,387,156.00	11,111,891.00	-7.7%
4) Other Local Revenue		8600-8799	33,676,869.00	11,187,977.02	44,864,846.02	37,401,752.00	8,946,463.00	46,348,215.00	3.3%
5) TOTAL, REVENUES			120,647,737.00	24,351,816.02	144,999,553.02	123,457,938.00	22,732,442.00	146,190,380.00	0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	53,553,347.37	9,805,111.00	63,358,458.37	51,697,849.00	9,165,057.00	60,862,906.00	-3.9%
2) Classified Salaries		2000-2999	16,738,532.10	9,632,408.02	26,370,940.12	16,772,456.00	9,419,561.00	26,192,017.00	-0.7%
3) Employee Benefits		3000-3999	20,763,650.47	10,665,295.98	31,428,946.45	21,394,643.00	10,096,963.00	31,491,606.00	0.2%
4) Books and Supplies		4000-4999	3,519,024.78	3,918,946.02	7,437,970.80	3,542,006.00	1,637,841.00	5,179,847.00	-30.4%
5) Services and Other Operating Expenditures		5000-5999	10,979,848.67	12,695,595.98	23,675,444.65	10,079,208.00	9,391,816.00	19,471,024.00	-17.8%
6) Capital Outlay		6000-6999	451,241.00	249,076.00	700,317.00	384,450.00	2,018,708.00	2,403,158.00	243.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	24,682.00	24,682.00	0.00	11,682.00	11,682.00	-52.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,300,038.91)	544,743.00	(755,295.91)	(1,310,114.00)	582,247.00	(727,867.00)	-3.6%
9) TOTAL, EXPENDITURES			104,705,605.48	47,535,858.00	152,241,463.48	102,560,498.00	42,323,875.00	144,884,373.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,942,131.52	(23,184,041.98)	(7,241,910.46)	20,897,440.00	(19,591,433.00)	1,306,007.00	-118.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,505,900.00	0.00	1,505,900.00	1,358,442.00	0.00	1,358,442.00	-9.8%
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	(20,034,123.00)	20,034,123.00	0.00	(19,591,433.00)	19,591,433.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,540,023.00)	20,034,123.00	(1,505,900.00)	(20,949,875.00)	19,591,433.00	(1,358,442.00)	-9.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,597,891.48)	(3,149,918.98)	(8,747,810.46)	(52,435.00)	0.00	(52,435.00)	-99.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	14,289,798.64	4,166,195.70	18,455,994.34	8,691,907.16	1,016,276.72	9,708,183.88	-47.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			14,289,798.64	4,166,195.70	18,455,994.34	8,691,907.16	1,016,276.72	9,708,183.88	-47.4%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	14,289,798.64	4,166,195.70	18,455,994.34	8,691,907.16	1,016,276.72	9,708,183.88	-47.4%
e) Adjusted Beginning Balance (F1c + F1d)			8,691,907.16	1,016,276.72	9,708,183.88	8,639,472.16	1,016,276.72	9,655,748.88	-0.5%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,016,276.72	1,016,276.72	0.00	1,016,276.72	1,016,276.72	0.0%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	421,005.00	0.00	421,005.00	416,168.00	0.00	416,168.00	-1.1%
BSEP Program Support	0000	9760				416,168.00		416,168.00	
BSEP Program Support	0000	9760	421,005.00		421,005.00				
d) Assigned									
Other Assignments		9780	1,550,683.00	0.00	1,550,683.00	3,773,962.00	0.00	3,773,962.00	143.4%
Parcel Tax Fund Balance	0000	9780				2,947,132.00		2,947,132.00	
Supplemental Grant LCAP	1100	9780				826,830.00		826,830.00	
LCAP Reserves	0000	9780	234,506.00		234,506.00				
Parcel Taxes Fund Balance	0000	9780	1,316,177.00		1,316,177.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,348,560.00	0.00	1,348,560.00	1,133,992.00	0.00	1,133,992.00	-15.9%
Unassigned/Unappropriated Amount		9790	5,271,659.16	0.00	5,271,659.16	3,215,350.16	0.00	3,215,350.16	-39.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	35,503,053.07	(14,428,339.04)	21,074,714.03				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(40,843.33)	82,023.75	41,180.42				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	135,000.00	0.00	135,000.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	524,906.63	414,286.53	939,193.16				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			36,222,116.37	(13,932,028.76)	22,290,087.61				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	69,476.37	2,110,908.36	2,180,384.73				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	720.00	720.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			69,476.37	2,111,628.36	2,181,104.73				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	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)	
			36,152,640.00	(16,043,657.12)	20,108,982.88				

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
LCFF SOURCES										
Principal Apportionment										
State Aid - Current Year		8011			31,664,299.00	0.00	33,459,721.00	0.00	33,459,721.00	5.7%
Education Protection Account State Aid - Current Year		8012			12,959,891.00	0.00	12,212,824.00	0.00	12,212,824.00	-5.8%
State Aid - Prior Years		8019			0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions										
Homeowners' Exemptions		8021			213,221.00	0.00	213,221.00	0.00	213,221.00	0.0%
Timber Yield Tax		8022			0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029			0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes										
Secured Roll Taxes		8041			29,059,718.00	0.00	29,059,718.00	0.00	29,059,718.00	0.0%
Unsecured Roll Taxes		8042			1,915,940.00	0.00	1,915,940.00	0.00	1,915,940.00	0.0%
Prior Years' Taxes		8043			(329,111.00)	0.00	(329,111.00)	0.00	(329,111.00)	0.0%
Supplemental Taxes		8044			729,359.00	0.00	729,359.00	0.00	729,359.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045			9,134,395.00	0.00	9,134,395.00	0.00	9,134,395.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047			273,889.00	0.00	273,889.00	0.00	273,889.00	0.0%
Penalties and Interest from Delinquent Taxes		8048			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	0.0%
Other In-Lieu Taxes		8082			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	0.0%
Subtotal, LCFF Sources					85,621,601.00	0.00	86,669,956.00	0.00	86,669,956.00	1.2%
LCFF Transfers										
Unrestricted LCFF Transfers - Current Year	0000	8091			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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096			(2,358,656.00)	0.00	(2,338,505.00)	0.00	(2,338,505.00)	-0.9%
Property Taxes Transfers		8097			0.00	474,921.00	0.00	552,621.00	552,621.00	16.4%

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)	
LCOFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCOFF SOURCES			83,262,945.00	474,921.00	83,737,866.00	84,331,451.00	552,621.00	84,884,072.00	1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,586,204.00	1,586,204.00	0.00	1,631,479.00	1,631,479.00	2.9%
Special Education Discretionary Grants		8182	0.00	206,768.00	206,768.00	0.00	272,659.00	272,659.00	31.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,202,878.00	1,202,878.00		963,347.00	963,347.00	-19.9%
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		625,324.00	625,324.00		388,640.00	388,640.00	-37.8%
Title III, Part A, Immigrant Education Program	4201	8290		57,206.00	57,206.00		31,339.00	31,339.00	-45.2%

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		174,021.00	174,021.00			127,292.00	127,292.00	-26.9%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00			0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		47,116.00	47,116.00			41,500.00	41,500.00	-11.9%
All Other Federal Revenue	All Other	8290	0.00	461,810.00	461,810.00	0.00	0.00	389,946.00	389,946.00	-15.6%
TOTAL, FEDERAL REVENUE			0.00	4,361,327.00	4,361,327.00	0.00	0.00	3,846,202.00	3,846,202.00	-11.8%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,345,078.00	0.00	2,345,078.00	341,184.00	0.00	0.00	341,184.00	-85.5%
Lottery - Unrestricted and Instructional Materials		8560	1,362,845.00	399,119.00	1,761,964.00	1,383,551.00	432,359.00	1,815,910.00	1,815,910.00	3.1%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,748,813.00	1,748,813.00		1,632,179.00	1,632,179.00	1,632,179.00	-6.7%
Charter School Facility Grant	6030	8590		0.00	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	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		2,031,372.00	2,031,372.00	2,031,372.00	New
Career Technical Education Incentive										

			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		508,000.00	508,000.00		654,757.00	654,757.00	28.9%
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	0.00	5,671,659.00	5,671,659.00	0.00	4,636,489.00	4,636,489.00	-18.3%
TOTAL, OTHER STATE REVENUE			3,707,923.00	8,327,591.00	12,035,514.00	1,724,735.00	9,387,156.00	11,111,891.00	-7.7%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	31,274,425.00	0.00	31,274,425.00	35,131,202.00	0.00	35,131,202.00	12.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	34,000.00	0.00	34,000.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	310,000.00	0.00	310,000.00	310,000.00	0.00	310,000.00	0.0%
Interest		8660	74,100.00	0.00	74,100.00	87,500.00	0.00	87,500.00	18.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	300,000.00	0.00	300,000.00	400,000.00	0.00	400,000.00	33.3%
Interagency Services		8677	184,289.00	0.00	184,289.00	68,668.00	0.00	68,668.00	-62.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			0.00	0.00	0.00	0.00	0.00	0.00	
(50%) Adjustment		8691							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	1,500,055.00	6,615,556.02	8,115,611.02	1,404,382.00	4,589,103.00	5,993,485.00	-26.1%
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	6500	8791		4,572,421.00	4,572,421.00		4,357,360.00	4,357,360.00	-4.7%
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,676,869.00	11,187,977.02	44,864,846.02	37,401,752.00	8,946,463.00	46,348,215.00	3.3%
TOTAL, REVENUES			120,647,737.00	24,351,816.02	144,999,553.02	123,457,938.00	22,732,442.00	146,190,380.00	0.8%

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CERTIFICATED SALARIES										
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100		44,216,106.37	7,472,171.00	51,688,277.37	42,533,439.00	7,136,187.00	49,669,626.00	-3.9%	
	1200		3,195,583.00	1,112,201.00	4,307,784.00	3,077,762.00	1,166,416.00	4,244,178.00	-1.5%	
	1300		5,410,382.00	928,355.00	6,338,737.00	5,378,748.00	759,236.00	6,137,984.00	-3.2%	
	1900		731,276.00	292,384.00	1,023,660.00	707,900.00	103,218.00	811,118.00	-20.8%	
			53,553,347.37	9,805,111.00	63,358,458.37	51,697,849.00	9,165,057.00	60,862,906.00	-3.9%	
CLASSIFIED SALARIES										
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100		1,053,650.10	5,912,921.52	6,966,571.62	886,661.00	5,681,960.00	6,568,621.00	-5.7%	
	2200		7,936,664.00	1,965,138.50	9,901,802.50	7,976,158.00	2,306,999.00	10,283,157.00	3.9%	
	2300		2,222,047.00	971,610.00	3,193,657.00	2,292,238.00	808,421.00	3,100,659.00	-2.9%	
	2400		4,358,684.00	682,416.00	5,041,100.00	4,491,809.00	585,160.00	5,076,969.00	0.7%	
	2900		1,167,487.00	100,322.00	1,267,809.00	1,125,590.00	37,021.00	1,162,611.00	-8.3%	
		16,738,532.10	9,632,408.02	26,370,940.12	16,772,456.00	9,419,561.00	26,192,017.00	-0.7%		
EMPLOYEE BENEFITS										
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102		6,507,330.99	5,335,618.00	11,842,948.99	7,371,937.00	4,773,459.00	12,145,396.00	2.6%	
	3201-3202		2,147,367.00	1,202,206.57	3,349,573.57	2,367,094.00	1,353,173.00	3,720,267.00	11.1%	
	3301-3302		2,110,061.90	881,948.49	2,992,010.39	2,041,710.00	836,393.00	2,878,103.00	-3.8%	
	3401-3402		6,615,603.00	2,321,024.00	8,936,627.00	6,718,545.00	2,349,754.00	9,068,299.00	1.5%	
	3501-3502		41,784.64	11,611.13	53,395.77	38,363.00	10,584.00	48,947.00	-8.3%	
	3601-3602		1,445,542.28	407,188.79	1,852,731.07	1,392,253.00	375,051.00	1,767,304.00	-4.6%	
	3701-3702		1,895,960.66	505,699.00	2,401,659.66	1,464,741.00	398,549.00	1,863,290.00	-22.4%	
	3751-3752		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
	3901-3902		0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
			20,763,650.47	10,665,295.98	31,428,946.45	21,394,643.00	10,096,963.00	31,491,606.00	0.2%	
BOOKS AND SUPPLIES										
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100		147,783.00	0.00	147,783.00	147,783.00	0.00	147,783.00	0.0%	
	4200		85,450.00	8,872.00	94,322.00	82,545.00	5,362.00	87,907.00	-6.8%	
	4300		2,894,945.95	3,549,017.02	6,443,962.97	3,054,317.00	1,376,555.00	4,430,872.00	-31.2%	

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	390,845.83	361,057.00	751,902.83	257,361.00	255,924.00	513,285.00	-31.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			3,519,024.78	3,918,946.02	7,437,970.80	3,542,006.00	1,637,841.00	5,179,847.00	-30.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,653,625.00	2,653,625.00	45,000.00	2,784,434.00	2,829,434.00	6.6%
Travel and Conferences		5200	351,347.20	451,085.29	802,432.49	259,688.00	150,658.00	410,346.00	-48.9%
Dues and Memberships		5300	58,918.00	3,050.00	61,968.00	55,414.00	2,750.00	58,164.00	-6.1%
Insurance		5400 - 5450	742,338.00	0.00	742,338.00	742,338.00	0.00	742,338.00	0.0%
Operations and Housekeeping Services		5500	2,699,602.00	0.00	2,699,602.00	2,699,602.00	0.00	2,699,602.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,335,803.00	1,125,510.00	2,461,313.00	1,359,327.00	744,110.00	2,103,437.00	-14.5%
Transfers of Direct Costs		5710	(74,496.00)	74,496.00	0.00	(53,216.00)	53,216.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(98,400.00)	304,332.00	205,932.00	(98,400.00)	304,332.00	205,932.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,523,970.47	8,070,847.69	13,594,818.16	4,721,134.00	5,343,166.00	10,064,300.00	-26.0%
Communications		5900	440,766.00	12,650.00	453,416.00	348,321.00	9,150.00	357,471.00	-21.2%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			10,979,848.67	12,695,595.98	23,675,444.65	10,079,208.00	9,391,816.00	19,471,024.00	-17.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,074.00	122,038.00	134,112.00	0.00	1,910,302.00	1,910,302.00	1324.4%
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	439,167.00	127,038.00	566,205.00	384,450.00	108,406.00	492,856.00	-13.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			451,241.00	249,076.00	700,317.00	384,450.00	2,018,708.00	2,403,158.00	243.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	23,000.00	23,000.00	0.00	10,000.00	10,000.00	-56.5%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,682.00	1,682.00	0.00	1,682.00	1,682.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	24,682.00	24,682.00	0.00	11,682.00	11,682.00	-52.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(544,743.00)	544,743.00	0.00	(582,247.00)	582,247.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(755,295.91)	0.00	(755,295.91)	(727,867.00)	0.00	(727,867.00)	-3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,300,038.91)	544,743.00	(755,295.91)	(1,310,114.00)	582,247.00	(727,867.00)	-3.6%
TOTAL EXPENDITURES			104,705,605.48	47,535,858.00	152,241,463.48	102,560,498.00	42,323,875.00	144,884,373.00	-4.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,505,900.00	0.00	1,505,900.00	1,358,442.00	0.00	1,358,442.00	-9.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,505,900.00	0.00	1,505,900.00	1,358,442.00	0.00	1,358,442.00	-9.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(20,034,123.00)	20,034,123.00	0.00	(19,591,433.00)	19,591,433.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,034,123.00)	20,034,123.00	0.00	(19,591,433.00)	19,591,433.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(21,540,023.00)	20,034,123.00	(1,505,900.00)	(20,949,875.00)	19,591,433.00	(1,358,442.00)	-9.8%

Description			2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F		
			Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
A. REVENUES											
1) LOFF Sources			8010-8099		83,262,945.00	474,921.00	83,737,866.00	84,331,451.00	552,621.00	84,884,072.00	1.4%
2) Federal Revenue			8100-8299		0.00	4,361,327.00	4,361,327.00	0.00	3,846,202.00	3,846,202.00	-11.8%
3) Other State Revenue			8300-8599		3,707,923.00	8,327,591.00	12,035,514.00	1,724,735.00	9,387,156.00	11,111,891.00	-7.7%
4) Other Local Revenue			8600-8799		33,676,869.00	11,187,977.02	44,864,846.02	37,401,752.00	8,946,463.00	46,348,215.00	3.3%
5) TOTAL REVENUES					120,647,737.00	24,351,816.02	144,999,553.02	123,457,938.00	22,732,442.00	146,190,380.00	0.8%
B. EXPENDITURES (Objects 1000-7999)											
1) Instruction		1000-1999			57,867,219.05	33,569,615.53	91,436,834.58	57,830,668.00	28,096,791.00	85,927,459.00	-6.0%
2) Instruction - Related Services		2000-2999			15,928,268.34	4,528,472.78	20,456,741.12	14,117,968.00	3,419,409.00	17,537,377.00	-14.3%
3) Pupil Services		3000-3999			9,670,983.00	2,015,451.00	11,686,434.00	9,664,978.00	2,603,282.00	12,268,260.00	5.0%
4) Ancillary Services		4000-4999			210,107.00	0.00	210,107.00	202,331.00	50.00	202,381.00	-3.7%
5) Community Services		5000-5999			77,122.00	0.00	77,122.00	75,122.00	0.00	75,122.00	-2.6%
6) Enterprise		6000-6999			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999			9,746,504.09	2,562,748.00	12,309,252.09	9,342,964.00	1,896,089.00	11,239,053.00	-8.7%
8) Plant Services		8000-8999			11,205,402.00	4,834,888.69	16,040,290.69	11,326,467.00	6,296,572.00	17,623,039.00	9.9%
9) Other Outgo		9000-9999		Except 7600-7699	0.00	24,682.00	24,682.00	0.00	11,682.00	11,682.00	-52.7%
10) TOTAL EXPENDITURES					104,705,605.48	47,535,858.00	152,241,463.48	102,560,498.00	42,323,875.00	144,884,373.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)											
					15,942,131.52	(23,184,041.98)	(7,241,910.46)	20,897,440.00	(19,591,433.00)	1,306,007.00	-118.0%
D. OTHER FINANCING SOURCES/USES											
1) Interfund Transfers											
a) Transfers In			8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			7600-7629		1,505,900.00	0.00	1,505,900.00	1,358,442.00	0.00	1,358,442.00	-9.8%
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		(20,034,123.00)	20,034,123.00	0.00	(19,591,433.00)	19,591,433.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES					(21,540,023.00)	20,034,123.00	(1,505,900.00)	(20,949,875.00)	19,591,433.00	(1,358,442.00)	-9.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,597,891.48)	(3,149,918.98)	(8,747,810.46)	(52,435.00)	0.00	(52,435.00)	-99.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,289,798.64	4,166,195.70	18,455,994.34	8,691,907.16	1,016,276.72	9,708,183.88	-47.4%
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)			14,289,798.64	4,166,195.70	18,455,994.34	8,691,907.16	1,016,276.72	9,708,183.88	-47.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,289,798.64	4,166,195.70	18,455,994.34	8,691,907.16	1,016,276.72	9,708,183.88	-47.4%
2) Ending Balance, June 30 (E + F1e)			8,691,907.16	1,016,276.72	9,708,183.88	8,639,472.16	1,016,276.72	9,655,748.88	-0.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,016,276.72	1,016,276.72	0.00	1,016,276.72	1,016,276.72	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
BSEP Program Support	0000	9760	421,005.00	0.00	421,005.00	416,168.00	0.00	416,168.00	-1.1%
BSEP Program Support	0000	9760	421,005.00		421,005.00	416,168.00		416,168.00	
d) Assigned									
Other Assignments (by Resource/Object)									
Parcel Tax Fund Balance	0000	9780	1,550,683.00	0.00	1,550,683.00	3,773,962.00	0.00	3,773,962.00	143.4%
Supplemental Grant LCAP	1100	9780				2,947,132.00		2,947,132.00	
LCAP Reserves	0000	9780	234,506.00		234,506.00	826,830.00		826,830.00	
Parcel Taxes Fund Balance	0000	9780	1,316,177.00		1,316,177.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,348,560.00	0.00	1,348,560.00	1,133,992.00	0.00	1,133,992.00	-15.9%
Unassigned/Unappropriated Amount		9790	5,271,659.16	0.00	5,271,659.16	3,215,350.16	0.00	3,215,350.16	-39.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	589,839.02	589,839.02
6264	Educator Effectiveness (15-16)	167,122.16	167,122.16
6300	Lottery: Instructional Materials	153,316.07	153,316.07
9010	Other Restricted Local	105,999.47	105,999.47
Total, Restricted Balance		1,016,276.72	1,016,276.72

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	991,601.00	882,881.00	-11.0%
3) Other State Revenue		8300-8599	3,134,437.00	3,171,627.00	1.2%
4) Other Local Revenue		8600-8799	245,533.00	233,300.00	-5.0%
5) TOTAL REVENUES			4,371,571.00	4,287,808.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,459,945.00	2,221,427.00	-9.7%
2) Classified Salaries		2000-2999	706,091.00	657,102.00	-6.9%
3) Employee Benefits		3000-3999	814,468.00	854,740.00	4.9%
4) Books and Supplies		4000-4999	229,184.00	119,079.00	-48.0%
5) Services and Other Operating Expenditures		5000-5999	429,943.00	315,476.00	-26.6%
6) Capital Outlay		6000-6999	7,296.00	7,296.00	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	202,547.00	182,599.00	-9.8%
9) TOTAL EXPENDITURES			4,849,474.00	4,357,719.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(477,903.00)	(69,911.00)	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	70,000.00	-30.0%
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	70,000.00	-30.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(377,903.00)	89.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	770,701.10	392,798.10	-49.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			770,701.10	392,798.10	-49.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			770,701.10	392,798.10	-49.0%
2) Ending Balance, June 30 (E + F1e)			392,798.10	392,887.10	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	2,978.23	3,067.23	3.0%
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	389,819.87	389,819.87	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(255,631.01)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	523,184.41		
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	(294.80)		
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			267,258.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(98.18)		
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			(98.18)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			267,356.78		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	991,601.00	882,881.00	-11.0%
TOTAL, FEDERAL REVENUE			991,601.00	882,881.00	-11.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,048,819.00	3,048,819.00	0.0%
All Other State Revenue	All Other	8590	85,618.00	122,808.00	43.4%
TOTAL, OTHER STATE REVENUE			3,134,437.00	3,171,627.00	1.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	233,000.00	233,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,533.00	300.00	-97.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			245,533.00	233,300.00	-5.0%
TOTAL, REVENUES			4,371,571.00	4,287,808.00	-1.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,031,287.00	1,845,985.00	-9.1%
Certificated Pupil Support Salaries		1200	69,770.00	55,966.00	-19.8%
Certificated Supervisors' and Administrators' Salaries		1300	358,888.00	319,476.00	-11.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,459,945.00	2,221,427.00	-9.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	102,656.00	108,372.00	5.6%
Classified Support Salaries		2200	191,643.00	213,779.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	411,792.00	334,951.00	-18.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			706,091.00	657,102.00	-6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	279,334.00	460,856.00	65.0%
PERS		3201-3202	87,625.00	82,951.00	-5.3%
OASDI/Medicare/Alternative		3301-3302	98,967.00	88,454.00	-10.6%
Health and Welfare Benefits		3401-3402	234,772.00	137,887.00	-41.3%
Unemployment Insurance		3501-3502	1,933.00	565.00	-70.8%
Workers' Compensation		3601-3602	64,781.00	65,465.00	1.1%
OPEB, Allocated		3701-3702	47,056.00	18,562.00	-60.6%
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			814,468.00	854,740.00	4.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,000.00	2,375.00	-52.5%
Books and Other Reference Materials		4200	10,325.00	17,522.00	69.7%
Materials and Supplies		4300	188,226.00	98,549.00	-47.6%
Noncapitalized Equipment		4400	25,633.00	633.00	-97.5%
TOTAL, BOOKS AND SUPPLIES			229,184.00	119,079.00	-48.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,009.00	11,563.00	-11.1%
Dues and Memberships		5300	250.00	250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	124,344.00	99,092.00	-20.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,095.00	32,382.00	-41.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,000.00	6,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220,795.00	159,440.00	-27.8%
Communications		5900	10,450.00	6,749.00	-35.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			429,943.00	315,476.00	-26.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	7,296.00	7,296.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,296.00	7,296.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	202,547.00	182,599.00	-9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			202,547.00	182,599.00	-9.8%
TOTAL, EXPENDITURES			4,849,474.00	4,357,719.00	-10.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	70,000.00	-30.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	70,000.00	-30.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			100,000.00	70,000.00	-30.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	991,601.00	882,881.00	-11.0%
3) Other State Revenue		8300-8599	3,134,437.00	3,171,627.00	1.2%
4) Other Local Revenue		8600-8799	245,533.00	233,300.00	-5.0%
5) TOTAL, REVENUES			4,371,571.00	4,287,808.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,735,434.00	2,465,684.00	-9.9%
2) Instruction - Related Services	2000-2999		1,255,931.00	1,175,407.00	-6.4%
3) Pupil Services	3000-3999		195,613.00	71,171.00	-63.6%
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		202,547.00	182,599.00	-9.8%
8) Plant Services	8000-8999		459,949.00	462,858.00	0.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,849,474.00	4,357,719.00	-10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(477,903.00)	(69,911.00)	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	70,000.00	-30.0%
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	70,000.00	-30.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(377,903.00)	89.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	770,701.10	392,798.10	-49.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			770,701.10	392,798.10	-49.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			770,701.10	392,798.10	-49.0%
2) Ending Balance, June 30 (E + F1e)			392,798.10	392,887.10	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	2,978.23	3,067.23	3.0%
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	389,819.87	389,819.87	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
3926	Adult Education: English Literacy & Civics Education	0.00	2.00
6391	Adult Education Block Grant Program	0.23	87.23
9010	Other Restricted Local	2,978.00	2,978.00
Total, Restricted Balance		2,978.23	3,067.23

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	944,587.00	928,747.00	-1.7%
3) Other State Revenue		8300-8599	3,719,692.00	3,699,781.00	-0.5%
4) Other Local Revenue		8600-8799	1,033,806.00	635,191.00	-38.6%
5) TOTAL, REVENUES			5,698,085.00	5,263,719.00	-7.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,946,902.09	1,878,262.00	-3.5%
2) Classified Salaries		2000-2999	1,498,260.00	1,443,865.00	-3.6%
3) Employee Benefits		3000-3999	1,378,313.00	1,426,130.00	3.5%
4) Books and Supplies		4000-4999	150,982.00	27,104.00	-82.0%
5) Services and Other Operating Expenditures		5000-5999	645,205.00	426,994.00	-33.8%
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	319,372.91	296,578.00	-7.1%
9) TOTAL, EXPENDITURES			5,939,035.00	5,498,933.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(240,950.00)	(235,214.00)	-2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,404.00	162,404.00	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			162,404.00	162,404.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,546.00)	(72,810.00)	-7.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,158.43	85,612.43	-47.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,158.43	85,612.43	-47.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,158.43	85,612.43	-47.8%
2) Ending Balance, June 30 (E + F1e)			85,612.43	12,802.43	-85.0%
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	85,612.43	12,802.43	-85.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(476,671.75)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	393,724.47		
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			(82,947.28)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	187.36		
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			187.36		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(83,134.64)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	230,000.00	240,000.00	4.3%
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	714,587.00	688,747.00	-3.6%
TOTAL, FEDERAL REVENUE			944,587.00	928,747.00	-1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	12,000.00	12,000.00	0.0%
Child Development Apportionments		8530	852,485.00	948,543.00	11.3%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,750,449.00	2,643,063.00	-3.9%
All Other State Revenue	All Other	8590	104,758.00	96,175.00	-8.2%
TOTAL, OTHER STATE REVENUE			3,719,692.00	3,699,781.00	-0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	300,000.00	365,191.00	21.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	733,806.00	270,000.00	-63.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,033,806.00	635,191.00	-38.6%
TOTAL, REVENUES			5,698,085.00	5,263,719.00	-7.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,533,638.09	1,515,071.00	-1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	413,264.00	363,191.00	-12.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,946,902.09	1,878,262.00	-3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,161,556.00	1,123,722.00	-3.3%
Classified Support Salaries		2200	84,550.00	108,000.00	27.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	252,154.00	212,143.00	-15.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,498,260.00	1,443,865.00	-3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	339,847.00	365,434.00	7.5%
PERS		3201-3202	195,661.40	219,087.00	12.0%
OASDI/Medicare/Alternative		3301-3302	153,786.00	144,132.00	-6.3%
Health and Welfare Benefits		3401-3402	522,218.00	556,431.00	6.6%
Unemployment Insurance		3501-3502	2,068.00	1,820.00	-12.0%
Workers' Compensation		3601-3602	71,052.60	69,956.00	-1.5%
OPEB, Allocated		3701-3702	93,680.00	69,270.00	-26.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,378,313.00	1,426,130.00	3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	130,627.00	15,104.00	-88.4%
Noncapitalized Equipment		4400	8,355.00	0.00	-100.0%
Food		4700	12,000.00	12,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,982.00	27,104.00	-82.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,180.00	0.00	-100.0%
Dues and Memberships		5300	16,267.00	0.00	-100.0%
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	383,315.00	383,315.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	207,243.00	43,679.00	-78.9%
Communications		5900	1,200.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			645,205.00	426,994.00	-33.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	319,372.91	296,578.00	-7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			319,372.91	296,578.00	-7.1%
TOTAL, EXPENDITURES			5,939,035.00	5,498,933.00	-7.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	162,404.00	162,404.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			162,404.00	162,404.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			162,404.00	162,404.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	944,587.00	928,747.00	-1.7%
3) Other State Revenue		8300-8599	3,719,692.00	3,699,781.00	-0.5%
4) Other Local Revenue		8600-8799	1,033,806.00	635,191.00	-38.6%
5) TOTAL REVENUES			5,698,085.00	5,263,719.00	-7.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,319,706.09	3,970,367.00	-8.1%
2) Instruction - Related Services	2000-2999		923,025.00	811,290.00	-12.1%
3) Pupil Services	3000-3999		254,000.00	264,000.00	3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		319,372.91	296,578.00	-7.1%
8) Plant Services	8000-8999		122,931.00	156,698.00	27.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			5,939,035.00	5,498,933.00	-7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(240,950.00)	(235,214.00)	-2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,404.00	162,404.00	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			162,404.00	162,404.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(78,546.00)	(72,810.00)	-7.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,158.43	85,612.43	-47.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,158.43	85,612.43	-47.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,158.43	85,612.43	-47.8%
2) Ending Balance, June 30 (E + F1e)			85,612.43	12,802.43	-85.0%
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	85,612.43	12,802.43	-85.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,565,246.00	1,719,657.00	9.9%
3) Other State Revenue		8300-8599	135,801.00	142,668.00	5.1%
4) Other Local Revenue		8600-8799	430,728.00	462,760.00	7.4%
5) TOTAL, REVENUES			2,131,775.00	2,325,085.00	9.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,590,591.00	1,731,470.00	8.9%
3) Employee Benefits		3000-3999	645,482.75	706,597.00	9.5%
4) Books and Supplies		4000-4999	1,321,352.00	1,220,600.00	-7.6%
5) Services and Other Operating Expenditures		5000-5999	(412,947.00)	(455,647.00)	10.3%
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	233,376.00	248,690.00	6.6%
9) TOTAL, EXPENDITURES			3,377,854.75	3,451,710.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,246,079.75)	(1,126,625.00)	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	882,542.00	-11.7%
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			1,000,000.00	882,542.00	-11.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(246,079.75)	(244,083.00)	-0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	505,343.46	259,263.71	-48.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			505,343.46	259,263.71	-48.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			505,343.46	259,263.71	-48.7%
2) Ending Balance, June 30 (E + F1e)			259,263.71	15,180.71	-94.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	100,112.57	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	159,151.14	15,180.71	-90.5%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(702,246.61)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,569.84		
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	720.00		
6) Stores		9320	100,112.57		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(597,844.20)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,120.65		
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			3,120.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(600,964.85)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,565,246.00	1,719,657.00	9.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,565,246.00	1,719,657.00	9.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	127,738.00	140,343.00	9.9%
All Other State Revenue		8590	8,063.00	2,325.00	-71.2%
TOTAL, OTHER STATE REVENUE			135,801.00	142,668.00	5.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	428,428.00	443,820.00	3.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,000.00	18,640.00	832.0%
TOTAL, OTHER LOCAL REVENUE			430,728.00	462,760.00	7.4%
TOTAL, REVENUES			2,131,775.00	2,325,085.00	9.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,043,631.00	1,159,302.00	11.1%
Classified Supervisors' and Administrators' Salaries		2300	418,021.00	440,668.00	5.4%
Clerical, Technical and Office Salaries		2400	128,939.00	131,500.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,590,591.00	1,731,470.00	8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,063.00	2,325.00	-71.2%
PERS		3201-3202	195,031.00	241,922.00	24.0%
OASDI/Medicare/Alternative		3301-3302	133,695.00	126,929.00	-5.1%
Health and Welfare Benefits		3401-3402	223,954.75	264,304.00	18.0%
Unemployment Insurance		3501-3502	1,026.00	973.00	-5.2%
Workers' Compensation		3601-3602	36,140.00	34,317.00	-5.0%
OPEB, Allocated		3701-3702	47,573.00	35,827.00	-24.7%
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			645,482.75	706,597.00	9.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,900.00	20,000.00	-4.3%
Noncapitalized Equipment		4400	80.00	100.00	25.0%
Food		4700	1,300,372.00	1,200,500.00	-7.7%
TOTAL, BOOKS AND SUPPLIES			1,321,352.00	1,220,600.00	-7.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	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	72,600.00	52,000.00	-28.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(549,747.00)	(549,747.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,600.00	35,500.00	-38.4%
Communications		5900	6,100.00	6,100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(412,947.00)	(455,647.00)	10.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	233,376.00	248,690.00	6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			233,376.00	248,690.00	6.6%
TOTAL, EXPENDITURES			3,377,854.75	3,451,710.00	2.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000,000.00	882,542.00	-11.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	882,542.00	-11.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			1,000,000.00	882,542.00	-11.7%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,565,246.00	1,719,657.00	9.9%
3) Other State Revenue		8300-8599	135,801.00	142,668.00	5.1%
4) Other Local Revenue		8600-8799	430,728.00	462,760.00	7.4%
5) TOTAL, REVENUES			2,131,775.00	2,325,085.00	9.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,144,478.75	3,203,020.00	1.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		233,376.00	248,690.00	6.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,377,854.75	3,451,710.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,246,079.75)	(1,126,625.00)	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	882,542.00	-11.7%
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			1,000,000.00	882,542.00	-11.7%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(246,079.75)	(244,083.00)	-0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	505,343.46	259,263.71	-48.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			505,343.46	259,263.71	-48.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			505,343.46	259,263.71	-48.7%
2) Ending Balance, June 30 (E + F1e)			259,263.71	15,180.71	-94.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	100,112.57	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	159,151.14	15,180.71	-90.5%
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%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	159,151.14	15,180.71
Total, Restricted Balance		159,151.14	15,180.71

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,296.42	9,296.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,296.42	9,296.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,296.42	9,296.42	0.0%
2) Ending Balance, June 30 (E + F1e)			9,296.42	9,296.42	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	9,296.42	9,296.42	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,330.80		
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			9,330.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,330.80		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
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%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other 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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,296.42	9,296.42	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,296.42	9,296.42	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,296.42	9,296.42	0.0%
2) Ending Balance, June 30 (E + F1e)			9,296.42	9,296.42	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	9,296.42	9,296.42	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,253,292.69	3,253,292.69	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,253,292.69	3,253,292.69	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,253,292.69	3,253,292.69	0.0%
2) Ending Balance, June 30 (E + F1e)			3,253,292.69	3,253,292.69	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,253,292.69	3,253,292.69	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,265,081.46		
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			3,265,081.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,265,081.46		

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,253,292.69	3,253,292.69	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,253,292.69	3,253,292.69	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,253,292.69	3,253,292.69	0.0%
2) Ending Balance, June 30 (E + F1e)			3,253,292.69	3,253,292.69	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	3,253,292.69	3,253,292.69	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,153,708.49	5,153,708.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,153,708.49	5,153,708.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,153,708.49	5,153,708.49	0.0%
2) Ending Balance, June 30 (E + F1e)			5,153,708.49	5,153,708.49	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	5,153,708.49	5,153,708.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,161,952.74		
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			5,161,952.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,161,952.74		

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,153,708.49	5,153,708.49	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,153,708.49	5,153,708.49	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,153,708.49	5,153,708.49	0.0%
2) Ending Balance, June 30 (E + F1e)			5,153,708.49	5,153,708.49	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	5,153,708.49	5,153,708.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	320,049.00	243,054.00	-24.1%
3) Employee Benefits		3000-3999	93,599.00	89,401.00	-4.5%
4) Books and Supplies		4000-4999	645,696.00	230,000.00	-64.4%
5) Services and Other Operating Expenditures		5000-5999	361,940.00	329,000.00	-9.1%
6) Capital Outlay		6000-6999	26,186,170.00	15,061,962.00	-42.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			27,607,454.00	15,953,417.00	-42.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,607,454.00)	(15,953,417.00)	-42.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,607,454.00)	(15,953,417.00)	-42.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,586,534.94	17,979,080.94	-60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,586,534.94	17,979,080.94	-60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,586,534.94	17,979,080.94	-60.6%
2) Ending Balance, June 30 (E + F1e)			17,979,080.94	2,025,663.94	-88.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	17,979,080.94	2,025,663.94	-88.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,800,072.98		
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			31,800,072.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			31,800,072.98		

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	72,180.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	173,646.00	168,588.00	-2.9%
Clerical, Technical and Office Salaries		2400	74,223.00	74,466.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			320,049.00	243,054.00	-24.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,313.00	37,748.00	4.0%
OASDI/Medicare/Alternative		3301-3302	17,638.00	15,396.00	-12.7%
Health and Welfare Benefits		3401-3402	26,462.00	25,543.00	-3.5%
Unemployment Insurance		3501-3502	159.00	141.00	-11.3%
Workers' Compensation		3601-3602	5,668.00	4,982.00	-12.1%
OPEB, Allocated		3701-3702	7,359.00	5,591.00	-24.0%
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			93,599.00	89,401.00	-4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	254,286.00	83,000.00	-67.4%
Noncapitalized Equipment		4400	391,410.00	147,000.00	-62.4%
TOTAL, BOOKS AND SUPPLIES			645,696.00	230,000.00	-64.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	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	3,000.00	5,000.00	66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(48,000.00)	(48,000.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	401,940.00	367,000.00	-8.7%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			361,940.00	329,000.00	-9.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,172,140.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	24,999,470.00	15,061,962.00	-39.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,560.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,186,170.00	15,061,962.00	-42.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			27,607,454.00	15,953,417.00	-42.2%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		27,607,454.00	15,953,417.00	-42.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,607,454.00	15,953,417.00	-42.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,607,454.00)	(15,953,417.00)	-42.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,607,454.00)	(15,953,417.00)	-42.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,586,534.94	17,979,080.94	-60.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,586,534.94	17,979,080.94	-60.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,586,534.94	17,979,080.94	-60.6%
2) Ending Balance, June 30 (E + F1e)			17,979,080.94	2,025,663.94	-88.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	17,979,080.94	2,025,663.94	-88.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.01	0.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.01		
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			0.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.01		

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

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

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.01	0.01	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01	0.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	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	0.01	0.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,590.40	1,590.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,590.40	1,590.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,590.40	1,590.40	0.0%
2) Ending Balance, June 30 (E + F1e)			1,590.40	1,590.40	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	1,590.40	1,590.40	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,596.28		
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			1,596.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,596.28		

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

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

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,590.40	1,590.40	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,590.40	1,590.40	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,590.40	1,590.40	0.0%
2) Ending Balance, June 30 (E + F1e)			1,590.40	1,590.40	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	1,590.40	1,590.40	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,181,132.00	1,181,132.00	0.0%
3) Other State Revenue		8300-8599	156,300.00	156,300.00	0.0%
4) Other Local Revenue		8600-8799	22,065,883.00	23,774,445.33	7.7%
5) TOTAL, REVENUES			23,403,315.00	25,111,877.33	7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	23,330,584.00	25,111,877.33	7.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,330,584.00	25,111,877.33	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,731.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,731.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,402,185.37	19,474,916.37	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,402,185.37	19,474,916.37	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,402,185.37	19,474,916.37	0.4%
2) Ending Balance, June 30 (E + F1e)			19,474,916.37	19,474,916.37	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	19,474,916.37	19,474,916.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,112,806.68		
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			19,112,806.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			19,112,806.68		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,181,132.00	1,181,132.00	0.0%
TOTAL, FEDERAL REVENUE			1,181,132.00	1,181,132.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	156,300.00	156,300.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			156,300.00	156,300.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	19,935,083.00	21,643,645.33	8.6%
Unsecured Roll		8612	895,400.00	895,400.00	0.0%
Prior Years' Taxes		8613	359,500.00	359,500.00	0.0%
Supplemental Taxes		8614	822,600.00	822,600.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	53,300.00	53,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,065,883.00	23,774,445.33	7.7%
TOTAL, REVENUES			23,403,315.00	25,111,877.33	7.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,865,000.00	14,250,000.00	10.8%
Bond Interest and Other Service Charges		7434	10,465,584.00	10,861,877.33	3.8%
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)			23,330,584.00	25,111,877.33	7.6%
TOTAL, EXPENDITURES			23,330,584.00	25,111,877.33	7.6%

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,181,132.00	1,181,132.00	0.0%
3) Other State Revenue		8300-8599	156,300.00	156,300.00	0.0%
4) Other Local Revenue		8600-8799	22,065,883.00	23,774,445.33	7.7%
5) TOTAL REVENUES			23,403,315.00	25,111,877.33	7.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	23,330,584.00	25,111,877.33	7.6%
10) TOTAL EXPENDITURES			23,330,584.00	25,111,877.33	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			72,731.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,731.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,402,185.37	19,474,916.37	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,402,185.37	19,474,916.37	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,402,185.37	19,474,916.37	0.4%
2) Ending Balance, June 30 (E + F1e)			19,474,916.37	19,474,916.37	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	19,474,916.37	19,474,916.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
9010	Other Restricted Local	19,474,916.37	19,474,916.37
Total, Restricted Balance		19,474,916.37	19,474,916.37

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	61,363.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91	0.0%
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91	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	61,363.91	61,363.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,363.91		
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			61,363.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			61,363.91		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,363.91	61,363.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91	0.0%
2) Ending Balance, June 30 (E + F1e)			61,363.91	61,363.91	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	61,363.91	61,363.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,015,622.00	2,035,622.00	1.0%
5) TOTAL REVENUES			2,015,622.00	2,035,622.00	1.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	205,773.00	202,394.00	-1.6%
3) Employee Benefits		3000-3999	74,243.00	75,119.00	1.2%
4) Books and Supplies		4000-4999	60,016.00	67,816.00	13.0%
5) Services and Other Operating Expenses		5000-5999	(3,208,654.00)	2,079,832.00	-164.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			(2,868,622.00)	2,425,161.00	-184.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,884,244.00	(389,539.00)	-108.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243,496.00	243,496.00	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			243,496.00	243,496.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,127,740.00	(146,043.00)	-102.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(3,237,822.55)	1,889,917.45	-158.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(3,237,822.55)	1,889,917.45	-158.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(3,237,822.55)	1,889,917.45	-158.4%
2) Ending Net Position, June 30 (E + F1e)			1,889,917.45	1,743,874.45	-7.7%
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	1,889,917.45	1,743,874.45	-7.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,208,894.43		
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	443,874.78		
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			5,652,769.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	9,194,451.38		
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			9,194,451.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			(3,541,682.17)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest			0.00	20,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,015,622.00	2,015,622.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,015,622.00	2,035,622.00	1.0%
TOTAL REVENUES			2,015,622.00	2,035,622.00	1.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,658.00	84,492.00	-4.7%
Clerical, Technical and Office Salaries		2400	117,115.00	117,902.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			205,773.00	202,394.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,817.00	31,434.00	13.0%
OASDI/Medicare/Alternative		3301-3302	14,240.00	14,411.00	1.2%
Health and Welfare Benefits		3401-3402	21,842.00	20,352.00	-6.8%
Unemployment Insurance		3501-3502	116.00	117.00	0.9%
Workers' Compensation		3601-3602	4,219.00	4,149.00	-1.7%
OPEB, Allocated		3701-3702	6,009.00	4,656.00	-22.5%
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			74,243.00	75,119.00	1.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,216.00	35,016.00	8.7%
Noncapitalized Equipment		4400	27,800.00	32,800.00	18.0%
TOTAL, BOOKS AND SUPPLIES			60,016.00	67,816.00	13.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	9,000.00	100.0%
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	44,616.00	New
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	(3,216,754.00)	2,022,216.00	-162.9%
Communications		5900	1,100.00	1,500.00	36.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(3,208,654.00)	2,079,832.00	-164.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			(2,868,622.00)	2,425,161.00	-184.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	243,496.00	243,496.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			243,496.00	243,496.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			243,496.00	243,496.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,015,622.00	2,035,622.00	1.0%
5) TOTAL, REVENUES			2,015,622.00	2,035,622.00	1.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		(2,868,622.00)	2,425,161.00	-184.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			(2,868,622.00)	2,425,161.00	-184.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,884,244.00	(389,539.00)	-108.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	243,496.00	243,496.00	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			243,496.00	243,496.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,127,740.00	(146,043.00)	-102.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	(3,237,822.55)	1,889,917.45	-158.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(3,237,822.55)	1,889,917.45	-158.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(3,237,822.55)	1,889,917.45	-158.4%
2) Ending Net Position, June 30 (E + F1e)			1,889,917.45	1,743,874.45	-7.7%
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	1,889,917.45	1,743,874.45	-7.7%

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

Description	Object Codes	2016-17 Estimated Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	2,470,790.24
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	1,513,497.19
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		3,984,287.43
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	3,984,287.43
3) TOTAL, LIABILITIES (Must equal A5)		3,984,287.43

July 1 Budget
2016-17 Estimated Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	2,470,790.24		2,470,790.24			2,470,790.24
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	1,513,497.19		1,513,497.19			1,513,497.19
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		3,984,287.43	0.00	3,984,287.43	0.00	0.00	3,984,287.43
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	3,984,287.43		3,984,287.43			3,984,287.43
TOTAL, LIABILITIES		3,984,287.43	0.00	3,984,287.43	0.00	0.00	3,984,287.43

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,199.00	9,197.00	9,199.00	9,259.00	9,257.00	9,259.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,199.00	9,197.00	9,199.00	9,259.00	9,257.00	9,259.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,199.00	9,197.00	9,199.00	9,259.00	9,257.00	9,259.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			28,963,498.00	20,662,776.00	15,639,429.00	7,757,786.00	1,183,121.00	(6,138,118.00)	16,347,434.00	19,979,800.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,672,986.00	1,672,986.00	6,064,581.00	3,011,375.00	3,011,375.00	6,064,581.00	3,011,375.00	3,011,375.00
Property Taxes	8020-8079		12,320.00	19,279.00	185,771.00	1,243,565.00	12,839.00	1,962,899.00	13,996,250.00	8,171,905.00
Miscellaneous Funds	8080-8099		(53,259.00)	(70,205.00)	(85,871.00)	(82,724.00)	(81,389.00)	(72,278.00)	(303,978.00)	(69,565.00)
Federal Revenue	8100-8299		2,357.00	7,828.00	158,017.00	0.00	781.00	28,166.00	508,115.00	648,378.00
Other State Revenue	8300-8599		8,822.00	113,856.00	191,098.00	305,012.00	553,157.00	161,393.00	1,020,870.00	1,680,308.00
Other Local Revenue	8600-8799		770,874.00	731,664.00		1,034,803.00	1,183,360.00	18,715,221.00	888,847.00	758,205.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,414,100.00	2,475,408.00	6,513,596.00	5,512,031.00	4,680,123.00	26,859,987.00	19,101,479.00	14,200,606.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		668,621.00	864,100.00	4,647,301.00	5,014,220.00	5,014,337.00	379,215.00	9,520,527.00	5,022,570.00
Classified Salaries	2000-2999		957,385.00	1,536,722.00	2,343,441.00	2,326,545.00	2,349,413.00	2,217,896.00	2,372,364.00	2,387,805.00
Employee Benefits	3000-3999		962,685.00	645,096.00	3,173,471.00	3,076,261.00	3,222,834.00	1,523,782.00	2,923,732.00	3,077,623.00
Books and Supplies	4000-4999		10,158.00	179,117.00	411,783.00	315,355.00	278,119.00	285,275.00	310,364.00	235,284.00
Services	5000-5999			1,420,596.00	3,861,934.00	1,573,870.00	1,356,015.00	529,032.00	320,084.00	303,254.00
Capital Outlay	6000-6599									4,057.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		36,627.00	36,627.00	65,929.00	65,929.00	65,929.00	65,929.00	65,929.00	65,929.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,635,476.00	4,682,258.00	14,503,859.00	12,372,180.00	12,286,647.00	5,001,129.00	15,512,980.00	11,096,522.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(137,134.00)	(120.00)		(27,603.00)	(11,275.00)		(135,500.00)		(221.00)
Accounts Receivable	9200-9299	(6,312,876.00)	138,865.00	3,041,570.00	639,172.00	313,909.00	287,601.00	762,171.00	57,065.00	4,301.00
Due From Other Funds	9310	(4,652,380.00)	66,319.00	4,584,061.00						
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		(11,102,390.00)	207,064.00	7,625,631.00	611,569.00	302,634.00	287,601.00	626,671.00	57,065.00	4,080.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(16,824,532.00)	8,140,118.00	5,907,025.00	399,702.00	17,150.00	2,316.00	(23.00)	13,198.00	2,824.00
Due To Other Funds	9610	(3,862,911.00)	146,292.00	3,606,398.00	109,501.00					
Current Loans	9640									
Unearned Revenues	9650	(922,450.00)	0.00	928,705.00	(6,254.00)					
Deferred Inflows of Resources	9690	(21,609,893.00)	8,288,410.00	10,442,128.00	502,949.00	17,150.00	2,316.00	(23.00)	13,198.00	2,824.00
SUBTOTAL										
Nonoperating										
Suspense Clearing	9910	0.00								
TOTAL BALANCE SHEET ITEMS		10,507,503.00	(8,079,346.00)	(2,816,497.00)	108,620.00	285,484.00	285,285.00	626,694.00	43,867.00	1,256.00
E. NET INCREASE/DECREASE (B - C + D)			(8,300,722.00)	(5,023,347.00)	(7,881,643.00)	(6,574,665.00)	(7,321,239.00)	22,485,552.00	3,632,366.00	3,105,340.00
F. ENDING CASH (A + E)			20,662,776.00	15,639,429.00	7,757,786.00	1,183,121.00	(6,138,118.00)	16,347,434.00	19,979,800.00	23,085,140.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		23,085,140.00	20,592,301.00	43,071,030.00	38,441,245.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,064,581.00	3,011,375.00	3,011,375.00	6,064,581.00			45,672,546.00	45,672,545.00
Property Taxes	8020-8079	(1,370,182.00)	12,644,689.00	4,064,383.00	53,693.00			40,997,411.00	40,997,411.00
Miscellaneous Funds	8080-8099	(65,128.00)	(251,365.00)	(333,568.00)	(316,554.00)			(1,785,884.00)	(1,785,884.00)
Federal Revenue	8100-8299	125,502.00	178,359.00	591,514.00	450,650.00	1,146,538.00		3,846,205.00	3,846,202.00
Other State Revenue	8300-8599	3,209,108.00	644,332.00	908,311.00	569,897.00	1,745,721.00		11,111,890.00	11,111,891.00
Other Local Revenue	8600-8799	806,859.00	17,410,909.00	1,177,739.00	2,485,590.00	404,144.00		46,348,215.00	46,348,215.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		8,770,740.00	33,638,299.00	9,419,754.00	9,307,857.00	3,296,403.00	0.00	146,190,383.00	146,190,380.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,031,912.00	4,854,768.00	5,237,464.00	5,149,097.00	9,458,775.00		60,862,907.00	60,862,906.00
Classified Salaries	2000-2999	2,214,996.00	2,398,769.00	2,282,056.00	2,322,662.00	481,963.00		26,192,017.00	26,192,017.00
Employee Benefits	3000-3999	3,333,801.00	2,669,437.00	3,360,356.00	2,983,742.00	538,786.00		31,491,606.00	31,491,606.00
Books and Supplies	4000-4999	400,330.00	285,569.00	562,110.00	1,531,779.00	374,604.00		5,179,847.00	5,179,847.00
Services	5000-5999	164,661.00	493,428.00	2,645,160.00	3,126,751.00	3,676,257.00		19,471,022.00	19,471,024.00
Capital Outlay	6000-6599		342,340.00		342,340.00	1,714,421.00		(716,185.00)	(716,185.00)
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629	65,929.00	65,929.00	65,929.00	691,829.00			1,358,444.00	1,358,442.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		11,211,629.00	11,110,240.00	14,153,075.00	16,148,200.00	15,528,621.00	0.00	146,242,816.00	146,242,815.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							(141,019.00)	
Accounts Receivable	9200-9299	64,792.00	(5,960.00)	41,632.00	(1,972.00)			2,076,860.00	
Due From Other Funds	9310		18,452.00	45,365.00	(3,296,403.00)			(147,620.00)	
Stores	9320				(4,800,000.00)			0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		64,792.00	12,492.00	86,997.00	(8,098,375.00)	0.00	0.00	1,788,221.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	116,742.00	61,822.00	(16,539.00)	(15,475,251.00)			(830,916.00)	
Due To Other Funds	9610				(4,300,000.00)			(437,809.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650				(795,000.00)			127,451.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		116,742.00	61,822.00	(16,539.00)	(20,570,251.00)	0.00	0.00	(1,141,274.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(51,950.00)	(49,330.00)	103,536.00	12,471,878.00	0.00	0.00	2,929,495.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,492,839.00)	22,478,729.00	(4,629,785.00)	5,631,533.00	(12,232,218.00)	0.00	2,877,062.00	(52,435.00)
F. ENDING CASH (A + E)		20,592,301.00	43,071,030.00	38,441,245.00	44,072,778.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,840,560.00	

	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE		44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079									
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299									
Federal Revenue	8300-8599									
Other State Revenue	8600-8799									
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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)			44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00				
B. RECEIPTS									
LOFF/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									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
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)		44,072,778.00	44,072,778.00	44,072,778.00	44,072,778.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								44,072,778.00	

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	63,358,458.37	301	476,061.00	303	62,882,397.37	305	120,569.00		307	62,761,828.37	309
2000 - Classified Salaries	26,370,940.12	311	196,393.00	313	26,174,547.12	315	2,958,730.00		317	23,215,817.12	319
3000 - Employee Benefits	31,428,946.45	321	2,596,823.66	323	28,832,122.79	325	1,219,775.00		327	27,612,347.79	329
4000 - Books, Supplies Equip Replace. (6500)	7,437,970.80	331	14,743.00	333	7,423,227.80	335	1,802,710.00		337	5,620,517.80	339
5000 - Services . . . & 7300 - Indirect Costs	22,920,148.74	341	32,800.00	343	22,887,348.74	345	8,436,663.00		347	14,450,685.74	349
TOTAL					148,199,643.82	365	TOTAL			133,661,196.82	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	48,477,716.47		375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,885,554.62		380
3. STRS.	3101 & 3102	9,627,550.69		382
4. PERS.	3201 & 3202	876,768.64		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,288,460.79		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,163,023.00		385
7. Unemployment Insurance.	3501 & 3502	33,194.54		390
8. Workers' Compensation Insurance.	3601 & 3602	1,160,100.89		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		73,512,369.64		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		375,089.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,109,285.22		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		72,027,995.42		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.		53.89%		
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)	53.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.11%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	133,661,196.82
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,483,639.28

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	60,862,906.00	301	203,040.00	303	60,659,866.00	305	57,983.00		307	60,601,883.00	309
2000 - Classified Salaries	26,192,017.00	311	255,672.00	313	25,936,345.00	315	2,792,289.00		317	23,144,056.00	319
3000 - Employee Benefits	31,491,606.00	321	2,037,503.00	323	29,454,103.00	325	1,185,290.00		327	28,268,813.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,179,847.00	331	20,467.00	333	5,159,380.00	335	859,874.00		337	4,299,506.00	339
5000 - Services . . . & 7300 - Indirect Costs	18,743,157.00	341	14,000.00	343	18,729,157.00	345	7,185,300.00		347	11,543,857.00	349
TOTAL					139,938,851.00	365	TOTAL			127,858,115.00	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	47,681,749.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	6,487,604.00 380
3. STRS.	3101 & 3102	9,671,577.00 382
4. PERS.	3201 & 3202	958,506.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,220,203.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,314,712.00 385
7. Unemployment Insurance.	3501 & 3502	30,324.00 390
8. Workers' Compensation Insurance.	3601 & 3602	1,114,568.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		72,479,243.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		32,111.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,106,690.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		71,340,442.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.80%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.80%
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).	127,858,115.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,793,469.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 113,963,216.28

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.21%

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)	6,489,300.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,992,023.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	69,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	51,200.00
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)	666,754.19
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)	14.82
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)	9,268,292.01
9. Carry-Forward Adjustment (Part IV, Line F)	(881,527.50)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,386,764.51

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	88,728,893.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,456,741.12
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,250,980.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	210,107.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	77,122.00
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)	2,212,294.00
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)	2,242,731.00
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)	15,170,637.50
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)	337.18
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)	4,639,631.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,619,662.09
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,144,478.75
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)	153,753,615.22

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)

6.03%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

5.45%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,268,292.01</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(294,212.77)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.41%) 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 (6.41%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.64%) times Part III, Line B18); zero if positive	<u>(881,527.50)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(881,527.50)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.45%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-440,763.75) is applied to the current year calculation and the remainder (\$-440,763.75) is deferred to one or more future years:	<u>5.74%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-293,842.50) is applied to the current year calculation and the remainder (\$-587,685.00) is deferred to one or more future years:	<u>5.84%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(881,527.50)</u>

Approved indirect cost rate: 6.41%
Highest rate used in any program: 7.64%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,075,418.00	72,460.00	6.74%
01	3310	1,253,190.00	80,329.00	6.41%
01	3312	237,464.00	15,221.00	6.41%
01	3315	32,805.00	2,102.00	6.41%
01	3320	59,308.00	4,148.00	6.99%
01	3410	86,558.00	5,548.00	6.41%
01	3550	44,873.00	2,243.00	5.00%
01	3724	154,567.00	11,812.00	7.64%
01	4035	587,655.00	37,669.00	6.41%
01	4201	53,759.00	3,447.00	6.41%
01	4203	170,608.00	3,413.00	2.00%
01	5630	50,395.00	3,230.00	6.41%
01	5640	112,772.00	7,228.00	6.41%
01	6010	1,527,846.00	76,392.00	5.00%
01	6264	563,856.00	36,144.00	6.41%
01	6385	101,494.00	6,505.00	6.41%
01	6387	422,500.00	31,184.00	7.38%
01	6520	79,429.00	5,091.00	6.41%
01	7220	185,920.00	8,991.00	4.84%
01	7338	141,868.00	9,094.00	6.41%
01	9010	8,136,501.31	122,492.00	1.51%
11	6391	2,911,280.00	183,657.00	6.31%
12	5025	758,836.09	51,972.91	6.85%
12	6060	854,636.00	57,849.00	6.77%
12	6105	2,915,836.00	194,341.00	6.67%
12	9010	708,596.00	15,210.00	2.15%
13	5310	3,136,415.75	233,376.00	7.44%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	3,000,130.23		938,853.07	3,938,983.30
2. State Lottery Revenue	8560	1,362,845.00		399,119.00	1,761,964.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,362,975.23	0.00	1,337,972.07	5,700,947.30
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,059,656.00	1,059,656.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,066,077.00			1,066,077.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			125,000.00	125,000.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11.)		1,066,077.00	0.00	1,184,656.00	2,250,733.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	3,296,898.23	0.00	153,316.07	3,450,214.30
D. COMMENTS: Explanation needed for amounts in shaded cells for Resource 6300.					

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

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	84,331,451.00	2.95%	86,818,698.00	2.56%	89,045,331.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,724,735.00	0.00%	1,724,735.00	0.00%	1,724,735.00
4. Other Local Revenues	8600-8799	37,401,752.00	-1.06%	37,004,470.00	4.37%	38,621,657.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(19,591,433.00)	0.25%	(19,640,623.00)	0.10%	(19,660,623.00)
6. Total (Sum lines A1 thru A5c)		103,866,505.00	1.96%	105,907,280.00	3.61%	109,731,100.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				51,697,849.00		53,532,730.00
b. Step & Column Adjustment				516,978.00		523,327.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,317,903.00		(142,281.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,697,849.00	3.55%	53,532,730.00	0.71%	53,913,776.00
2. Classified Salaries						
a. Base Salaries				16,772,456.00		17,218,603.00
b. Step & Column Adjustment				446,147.00		458,015.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,772,456.00	2.66%	17,218,603.00	2.66%	17,676,618.00
3. Employee Benefits	3000-3999	21,394,643.00	10.16%	23,568,146.00	6.60%	25,124,117.00
4. Books and Supplies	4000-4999	3,542,006.00	1.29%	3,587,765.00	-2.67%	3,492,006.00
5. Services and Other Operating Expenditures	5000-5999	10,079,208.00	1.35%	10,214,821.00	2.34%	10,453,742.00
6. Capital Outlay	6000-6999	384,450.00	-81.69%	70,406.00	3.19%	72,654.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,310,114.00)	-4.08%	(1,256,639.00)	-11.16%	(1,116,410.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,358,442.00	-11.78%	1,198,442.00	-5.01%	1,138,442.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		103,918,940.00	4.06%	108,134,274.00	2.42%	110,754,945.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(52,435.00)		(2,226,994.00)		(1,023,845.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,691,907.16		8,639,472.16		6,412,478.16
2. Ending Fund Balance (Sum lines C and D1)		8,639,472.16		6,412,478.16		5,388,633.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	416,168.00		0.00		0.00
d. Assigned	9780	3,773,962.00		2,570,569.00		2,644,103.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,133,992.00		1,218,939.00		1,260,786.00
2. Unassigned/Unappropriated	9790	3,215,350.16		2,522,970.16		1,383,744.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,639,472.16		6,412,478.16		5,388,633.16

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,133,992.00		1,218,939.00		1,260,786.00
c. Unassigned/Unappropriated	9790	3,215,350.16		2,522,970.16		1,383,744.16
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	3,253,292.69		3,253,292.69		3,253,292.69
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		7,602,634.85		6,995,201.85		5,897,822.85
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Additional certificated salaries for BHS redesign, Beginning Teacher Support and Assessment, LCAP Supplemental, less one times form FY 2017-18						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	552,621.00	0.00%	552,621.00	0.00%	552,621.00
2. Federal Revenues	8100-8299	3,846,202.00	0.00%	3,846,202.00	0.00%	3,846,202.00
3. Other State Revenues	8300-8599	9,387,156.00	-21.64%	7,355,784.00	0.00%	7,355,784.00
4. Other Local Revenues	8600-8799	8,946,463.00	0.00%	8,946,463.00	0.00%	8,946,463.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	19,591,433.00	0.25%	19,640,623.00	0.10%	19,660,623.00
6. Total (Sum lines A1 thru A5c)		42,323,875.00	-4.68%	40,341,693.00	0.05%	40,361,693.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,165,057.00		9,256,708.00
b. Step & Column Adjustment				91,651.00		92,567.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,165,057.00	1.00%	9,256,708.00	1.00%	9,349,275.00
2. Classified Salaries						
a. Base Salaries				9,419,561.00		9,670,121.00
b. Step & Column Adjustment				250,560.00		257,225.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,419,561.00	2.66%	9,670,121.00	2.66%	9,927,346.00
3. Employee Benefits	3000-3999	10,096,963.00	5.97%	10,699,491.00	5.94%	11,335,177.00
4. Books and Supplies	4000-4999	1,637,841.00	55.35%	2,544,369.00	-19.63%	2,044,824.00
5. Services and Other Operating Expenditures	5000-5999	9,391,816.00	-9.74%	8,477,000.00	-14.51%	7,246,611.00
6. Capital Outlay	6000-6999	2,018,708.00	-95.59%	89,009.00	-16.62%	74,217.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,682.00	-100.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	582,247.00	-9.18%	528,772.00	-26.52%	388,543.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,323,875.00	-2.50%	41,265,470.00	-2.18%	40,365,993.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(923,777.00)		(4,300.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,016,276.72		1,016,276.72		92,499.72
2. Ending Fund Balance (Sum lines C and D1)		1,016,276.72		92,499.72		88,199.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,016,276.72		92,499.72		88,199.72
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)		1,016,276.72		92,499.72		88,199.72

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

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	84,884,072.00	2.93%	87,371,319.00	2.55%	89,597,952.00
2. Federal Revenues	8100-8299	3,846,202.00	0.00%	3,846,202.00	0.00%	3,846,202.00
3. Other State Revenues	8300-8599	11,111,891.00	-18.28%	9,080,519.00	0.00%	9,080,519.00
4. Other Local Revenues	8600-8799	46,348,215.00	-0.86%	45,950,933.00	3.52%	47,568,120.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		146,190,380.00	0.04%	146,248,973.00	2.63%	150,092,793.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,862,906.00		62,789,438.00
b. Step & Column Adjustment				608,629.00		615,894.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,317,903.00		(142,281.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,862,906.00	3.17%	62,789,438.00	0.75%	63,263,051.00
2. Classified Salaries						
a. Base Salaries				26,192,017.00		26,888,724.00
b. Step & Column Adjustment				696,707.00		715,240.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,192,017.00	2.66%	26,888,724.00	2.66%	27,603,964.00
3. Employee Benefits	3000-3999	31,491,606.00	8.82%	34,267,637.00	6.40%	36,459,294.00
4. Books and Supplies	4000-4999	5,179,847.00	18.38%	6,132,134.00	-9.71%	5,536,830.00
5. Services and Other Operating Expenditures	5000-5999	19,471,024.00	-4.00%	18,691,821.00	-5.30%	17,700,353.00
6. Capital Outlay	6000-6999	2,403,158.00	-93.37%	159,415.00	-7.87%	146,871.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,682.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(727,867.00)	0.00%	(727,867.00)	0.00%	(727,867.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,358,442.00	-11.78%	1,198,442.00	-5.01%	1,138,442.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		146,242,815.00	2.16%	149,399,744.00	1.15%	151,120,938.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(52,435.00)		(3,150,771.00)		(1,028,145.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,708,183.88		9,655,748.88		6,504,977.88
2. Ending Fund Balance (Sum lines C and D1)		9,655,748.88		6,504,977.88		5,476,832.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740	1,016,276.72		92,499.72		88,199.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	416,168.00		0.00		0.00
d. Assigned	9780	3,773,962.00		2,570,569.00		2,644,103.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,133,992.00		1,218,939.00		1,260,786.00
2. Unassigned/Unappropriated	9790	3,215,350.16		2,522,970.16		1,383,744.16
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,655,748.88		6,504,977.88		5,476,832.88

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,133,992.00		1,218,939.00		1,260,786.00
c. Unassigned/Unappropriated	9790	3,215,350.16		2,522,970.16		1,383,744.16
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	3,253,292.69		3,253,292.69		3,253,292.69
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,602,634.85		6,995,201.85		5,897,822.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.20%		4.68%		3.90%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,259.00		9,259.00		9,259.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		146,242,815.00		149,399,744.00		151,120,938.00
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)		146,242,815.00		149,399,744.00		151,120,938.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,387,284.45		4,481,992.32		4,533,628.14
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)		4,387,284.45		4,481,992.32		4,533,628.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	153,747,363.48
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,361,327.00
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	77,122.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	700,317.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,505,900.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	635,705.00
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)				2,919,044.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		1,246,079.75
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)				147,713,072.23

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,197.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,061.01
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	133,482,206.56	14,356.60
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)	133,482,206.56	14,356.60
B. Required effort (Line A.2 times 90%)	120,133,985.90	12,920.94
C. Current year expenditures (Line I.E and Line II.B)	147,713,072.23	16,061.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	205,932.00	0.00	0.00	(755,295.91)				
Other Sources/Uses Detail					0.00	1,505,900.00		
Fund Reconciliation							0.00	720.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,000.00	0.00	202,547.00	0.00				
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	383,315.00	0.00	319,372.91	0.00				
Other Sources/Uses Detail					162,404.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(549,747.00)	233,376.00	0.00				
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation							720.00	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						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	(48,000.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					243,496.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	597,747.00	(597,747.00)	755,295.91	(755,295.91)	1,505,900.00	1,505,900.00	720.00	720.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	205,932.00	0.00	0.00	(727,867.00)				
Other Sources/Uses Detail					0.00	1,358,442.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,000.00	0.00	182,599.00	0.00				
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	383,315.00	0.00	296,578.00	0.00				
Other Sources/Uses Detail					162,404.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(549,747.00)	248,690.00	0.00				
Other Sources/Uses Detail					882,542.00	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	(48,000.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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	2,500.00	0.00						
Other Sources/Uses Detail					243,496.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	597,747.00	(597,747.00)	727,867.00	(727,867.00)	1,358,442.00	1,358,442.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	9,350	9,350		
Charter School				
Total ADA	9,350	9,350	0.0%	Met
Second Prior Year (2015-16)				
District Regular	9,320	9,298		
Charter School				
Total ADA	9,320	9,298	0.2%	Met
First Prior Year (2016-17)				
District Regular	9,199	9,199		
Charter School		0		
Total ADA	9,199	9,199	0.0%	Met
Budget Year (2017-18)				
District Regular	9,259			
Charter School	0			
Total ADA	9,259			

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	10,508	10,442		
Charter School				
Total Enrollment	10,508	10,442	0.6%	Met
Second Prior Year (2015-16)				
District Regular	10,446	10,462		
Charter School				
Total Enrollment	10,446	10,462	N/A	Met
First Prior Year (2016-17)				
District Regular	10,143	10,143		
Charter School				
Total Enrollment	10,143	10,143	0.0%	Met
Budget Year (2017-18)				
District Regular	10,206			
Charter School				
Total Enrollment	10,206			

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	9,350	10,442	
Charter School		0	
Total ADA/Enrollment	9,350	10,442	89.5%
Second Prior Year (2015-16)			
District Regular	9,320	10,462	
Charter School			
Total ADA/Enrollment	9,320	10,462	89.1%
First Prior Year (2016-17)			
District Regular	9,199	10,143	
Charter School	0		
Total ADA/Enrollment	9,199	10,143	90.7%
Historical Average Ratio:			89.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.3%

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	9,259	10,206		
Charter School	0			
Total ADA/Enrollment	9,259	10,206	90.7%	Not Met
1st Subsequent Year (2018-19)				
District Regular	9,259	9,718		
Charter School				
Total ADA/Enrollment	9,259	9,718	95.3%	Not Met
2nd Subsequent Year (2019-20)				
District Regular	9,259	9,718		
Charter School				
Total ADA/Enrollment	9,259	9,718	95.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Enrollment projections include REALM's enrollment, while P2 ADA is only BUSD's

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)		85,337,033.00	86,933,990.00	88,841,509.00

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,199.00	9,259.00	9,259.00	9,259.00
b. Prior Year ADA (Funded)		9,199.00	9,259.00	9,259.00
c. Difference (Step 1a minus Step 1b)		60.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.65%	0.00%	0.00%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		83,910,685.00	86,243,225.00	89,099,638.00
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)		1,325,556.00	2,350,527.00	2,089,969.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,325,556.00	2,350,527.00	2,089,969.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		1.58%	2.73%	2.35%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		2.23%	2.73%	2.35%
LCFF Revenue Standard (Step 3, plus/minus 1%):	1.23% to 3.23%	1.73% to 3.73%	1.35% to 3.35%	

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)	40,997,411.00	40,997,411.00	40,997,411.00	40,997,411.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	85,621,601.00	86,669,956.00	89,157,203.00	91,383,836.00
District's Projected Change in LCFF Revenue:		1.22%	2.87%	2.50%
LCFF Revenue Standard:		1.23% to 3.23%	1.73% to 3.73%	1.35% to 3.35%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

REvene per criterion standards has omitted transfer to charter schools. Amounts are per the LCFF calculator v18.1a

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)	78,139,222.09	89,173,117.31	87.6%
Second Prior Year (2015-16)	83,876,649.60	95,745,390.02	87.6%
First Prior Year (2016-17)	91,055,529.94	104,705,605.48	87.0%
	Historical Average Ratio:		87.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	3.0%	3.0%	3.0%
	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

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)	89,864,948.00	102,560,498.00	87.6%	Met
1st Subsequent Year (2018-19)	94,319,479.00	106,935,832.00	88.2%	Met
2nd Subsequent Year (2019-20)	96,714,511.00	109,616,503.00	88.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.23%	2.73%	2.35%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.77% to 12.23%	-7.27% to 12.73%	-7.65% to 12.35%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.77% to 7.23%	-2.27% to 7.73%	-2.65% to 7.35%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	4,361,327.00		
Budget Year (2017-18)	3,846,202.00	-11.81%	Yes
1st Subsequent Year (2018-19)	3,846,202.00	0.00%	No
2nd Subsequent Year (2019-20)	3,846,202.00	0.00%	No

Explanation:
(required if Yes)

Decrease due to prior year carryover

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	12,035,514.00		
Budget Year (2017-18)	11,111,891.00	-7.67%	Yes
1st Subsequent Year (2018-19)	9,080,519.00	-18.28%	Yes
2nd Subsequent Year (2019-20)	9,080,519.00	0.00%	No

Explanation:
(required if Yes)

Decrease due to prior year carryover. Also revenue for Clean Energy in the amount of \$2 million is treated as one time in 2017-18

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	44,864,846.02		
Budget Year (2017-18)	46,348,215.00	3.31%	No
1st Subsequent Year (2018-19)	45,950,933.00	-0.86%	No
2nd Subsequent Year (2019-20)	47,568,120.00	3.52%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	7,437,970.80		
Budget Year (2017-18)	5,179,847.00	-30.36%	Yes
1st Subsequent Year (2018-19)	6,132,134.00	18.38%	Yes
2nd Subsequent Year (2019-20)	5,536,830.00	-9.71%	Yes

Explanation:
(required if Yes)

Decrease due to prior year carryover. Also expenses for Clean Energy in the amount of \$2 million is treated as one time in 2017-18

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

First Prior Year (2016-17)	23,675,444.65		
Budget Year (2017-18)	19,471,024.00	-17.76%	Yes
1st Subsequent Year (2018-19)	18,691,821.00	-4.00%	Yes
2nd Subsequent Year (2019-20)	17,700,353.00	-5.30%	Yes

Explanation:
(required if Yes)

Decrease due to prior year carryover. Also expenses for Clean Energy in the amount of \$2 million is treated as one time in 2017-18

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)	61,261,687.02		
Budget Year (2017-18)	61,306,308.00	0.07%	Met
1st Subsequent Year (2018-19)	58,877,654.00	-3.96%	Met
2nd Subsequent Year (2019-20)	60,494,841.00	2.75%	Met

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

First Prior Year (2016-17)	31,113,415.45		
Budget Year (2017-18)	24,650,871.00	-20.77%	Not Met
1st Subsequent Year (2018-19)	24,823,955.00	0.70%	Met
2nd Subsequent Year (2019-20)	23,237,183.00	-6.39%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

- 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)

Explanation:

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

Decrease due to prior year carryover. Also expenses for Clean Energy in the amount of \$2 million is treated as one time in 2017-18

Decrease due to prior year carryover. Also expenses for Clean Energy in the amount of \$2 million is treated as one time in 2017-18

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?

- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

146,242,815.00

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

Amount Deposited¹
for 2014-15 Fiscal Year

Lesser of:
3% or 2014-15 amount

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

- c. Net Budgeted Expenditures and Other Financing Uses

146,242,815.00

4,387,284.45

4,058,942.80

4,058,942.80

- 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%

2,924,856.30

4,058,942.80

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

- e. OMMA/RMA Contribution

4,350,810.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

☐
☐
☐

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,069,823.20	3,253,292.69	4,601,852.69
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,530,838.51	7,862,081.64	5,271,659.16
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(1,093.31)	(1,093.31)	0.00
d. Available Reserves (Lines 1a through 1c)	7,599,568.40	11,114,281.02	9,873,511.85
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	135,671,247.21	140,022,323.63	153,747,363.48
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	135,671,247.21	140,022,323.63	153,747,363.48
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.6%	7.9%	6.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.9%	2.6%	2.1%

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

*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)	(689,720.93)	93,708,466.92	0.7%	Met
Second Prior Year (2015-16)	4,602,370.13	97,006,928.67	N/A	Met
First Prior Year (2016-17)	(5,597,891.48)	106,211,505.48	5.3%	Not Met
Budget Year (2017-18) (Information only)	(52,435.00)	103,918,940.00		

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)

Decrease due to prior year carryover.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2014-15)	10,377,149.44	10,377,149.44	0.0%		Met
Second Prior Year (2015-16)	9,687,428.51	9,687,428.51	0.0%		Met
First Prior Year (2016-17)	14,289,798.00	14,289,798.64	N/A		Met
Budget Year (2017-18) (Information only)	8,691,907.16				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	9,259	9,259	9,259
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	146,242,815.00	149,399,744.00	151,120,938.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	146,242,815.00	149,399,744.00	151,120,938.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,387,284.45	4,481,992.32	4,533,628.14
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,387,284.45	4,481,992.32	4,533,628.14

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,133,992.00	1,218,939.00	1,260,786.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,215,350.16	2,522,970.16	1,383,744.16
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	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)	3,253,292.69	3,253,292.69	3,253,292.69
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)	7,602,634.85	6,995,201.85	5,897,822.85
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.20%	4.68%	3.90%
District's Reserve Standard (Section 10B, Line 7):	4,387,284.45	4,481,992.32	4,533,628.14
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(20,034,123.00)			
Budget Year (2017-18)	(19,591,433.00)	(442,690.00)	-2.2%	Met
1st Subsequent Year (2018-19)	(19,640,623.00)	49,190.00	0.3%	Met
2nd Subsequent Year (2019-20)	(19,018,553.00)	(622,070.00)	-3.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	0.00			
Budget Year (2017-18)	0.00	0.00	0.0%	Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	1,505,900.00			
Budget Year (2017-18)	1,358,442.00	(147,458.00)	-9.8%	Met
1st Subsequent Year (2018-19)	1,198,442.00	(160,000.00)	-11.8%	Not Met
2nd Subsequent Year (2019-20)	1,138,442.00	(60,000.00)	-5.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Planned reduction of \$150K for support of Cafeteria fund

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Per debt schedule in audited financial statements

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

- 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?

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

5,153,708

4. OPEB Liabilities

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

16,929,694.00

Actuarial

Jun 01, 2015

Data must be entered.

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

5. OPEB Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
9,015,803.00	9,015,803.00	9,015,803.00
1,997,196.00	1,997,196.00	1,997,196.00
1,004,698.00	1,004,698.00	1,004,698.00
138	138	138

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

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

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

Yes

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

Workers compensation covered insurance up to the statutory limits and Property and Liability up to \$25,000

3. Self-Insurance Liabilities

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

9,178,000.00

4,000,000.00

4. Self-Insurance Contributions

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
3,000,000.00	3,000,000.00	3,000,000.00
3,000,000.00	3,000,000.00	3,000,000.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	701.6	675.7	676.7	675.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Salary increases and bonuses for FY 2017-18 and 2018-19

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

634,201

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
702,276	704,000	706,000
56.1%	56.1%	56.1%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
550,148	483,999	469,818
1.0%	1.0%	1.0%

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

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

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

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	439.7	435.9	435.9	435.9

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Salary and bonuses for FY 2017-18 and FY 2018-19

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

290,045

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)
Yes	Yes	Yes
434,052	435,000	436,000
82.0%	82.0%	82.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
550,564	565,210	562,385
2.7%	2.7%	2.7%

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

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

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

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	91.4	91.4	91.4	91.4

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

138,300

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	
106,308	107,000	109,000
65.6%	65.6%	65.6%
0.0%	0.0%	0.0%

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

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

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 28, 2017

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

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?

No

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

No

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

No

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

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

CASH FLOW

BERKELEY UNIFIED SCHOOL DISTRICT
EST 2017-18 CASH FLOW (ADOPTED BUDGET)
CASHFLOW WORKSHEET (Projected)

A. BEGINNING CASH

B. RECEIPTS:

Revenue Limit Sources/LCFF
Principal Apportionment
Property Taxes
Miscellaneous Funds
Federal Revenue
Other State Revenue
Other Local Revenue
Interfund Transfers In
All Other Financing Sources
Other Receipts/Non-Revenue

C. DISBURSEMENTS

Certificated Salaries
Classified Salaries
Employee Benefits
Books & Supplies
Services
Capital Outlays
Other Outgo
Interfund Transfers Out
All Other Financing Uses
Other Disbursements/Non-Expenditures

TOTAL DISBURSEMENTS

D. BALANCE SHEET TRANSACTIONS

Assets

Cash Not in Treasury
Accounts Receivable
Due From Other Funds
Stores
Prepaid Expenditures
Other Current Assets

Liabilities

Accounts Payable
Due To Other Funds
Current Loans
Deferred Revenues
s/t Liabilities
Nonoperating

TOTAL BALANCE SHEET TRANSACTIONS

E. NET INCREASE/DECREASE (B - C + D)

F. ENDING CASH (A + E)

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	Total
A. BEGINNING CASH	\$28,963,498	\$20,662,776	\$15,639,427	\$7,757,784	\$1,183,119	(\$6,138,117)	\$16,347,435	\$19,979,799	\$23,085,138	\$20,592,299	\$43,071,029	\$38,441,244	\$44,072,777	\$28,963,498
B. RECEIPTS:														
Revenue Limit Sources/LCFF														
Principal Apportionment	\$1,672,986	\$1,672,986	\$6,064,581	\$3,011,375	\$3,011,375	\$5,064,581	\$3,011,375	\$3,011,375	\$6,064,581	\$3,011,375	\$3,011,375	\$6,064,581	\$0	\$45,672,545
Property Taxes	\$12,320	\$19,279	\$185,771	\$1,243,565	\$12,839	\$1,962,899	\$13,996,250	\$8,171,905	(\$1,370,182)	\$12,644,689	\$4,064,383	\$53,693	\$0	\$40,987,411
Miscellaneous Funds	(\$53,259)	(\$70,205)	(\$85,871)	(\$82,724)	(\$81,389)	(\$72,278)	(\$303,978)	(\$99,565)	(\$65,128)	(\$251,365)	(\$333,588)	(\$316,554)	\$0	(\$1,785,884)
Federal Revenue	\$2,357	\$7,828	\$158,017	\$305,012	\$553,167	\$28,166	\$508,115	\$648,378	\$125,502	\$178,359	\$591,514	\$340,650	\$1,146,538	\$3,846,202
Other State Revenue	\$8,822	\$113,856	\$191,098	\$305,012	\$553,167	\$161,388	\$1,020,870	\$1,680,308	\$3,209,108	\$644,332	\$908,311	\$569,897	\$1,745,721	\$11,111,891
Other Local Revenue	\$770,874	\$731,664	\$0	\$1,034,803	\$1,183,360	\$18,715,221	\$868,847	\$758,205	\$806,859	\$17,410,909	\$1,177,739	\$2,465,590	\$404,144	\$46,348,215
Interfund Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Receipts/Non-Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RECEIPTS	\$2,414,100	\$2,475,407	\$6,513,595	\$5,512,030	\$4,680,124	\$25,859,987	\$19,101,478	\$14,200,605	\$8,770,739	\$33,638,299	\$9,419,755	\$9,307,958	\$3,296,403	\$146,190,380
C. DISBURSEMENTS														
Certificated Salaries	\$668,621	\$864,100	\$4,647,301	\$5,014,220	\$5,014,337	\$379,215	\$9,520,527	\$5,022,570	\$5,031,912	\$4,854,768	\$5,237,464	\$5,149,097	\$9,458,775	\$60,862,906
Classified Salaries	\$957,385	\$1,536,722	\$2,343,441	\$2,326,545	\$2,349,413	\$2,217,896	\$2,372,364	\$2,387,805	\$2,214,996	\$2,398,769	\$2,282,056	\$2,322,652	\$481,963	\$25,192,017
Employee Benefits	\$962,685	\$645,095	\$3,173,471	\$3,076,261	\$3,222,834	\$1,523,782	\$2,923,732	\$3,077,623	\$3,333,801	\$2,669,437	\$3,360,356	\$2,883,742	\$538,786	\$31,491,606
Books & Supplies	\$10,158	\$179,117	\$411,783	\$315,355	\$278,119	\$285,275	\$310,364	\$235,284	\$400,330	\$285,569	\$562,110	\$1,531,779	\$374,604	\$5,179,847
Services	\$0	\$1,420,596	\$3,861,934	\$1,573,870	\$1,356,015	\$529,032	\$320,064	\$303,254	\$164,661	\$493,428	\$2,645,160	\$3,126,751	\$3,676,257	\$19,471,024
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,057	\$0	\$342,340	\$0	\$0	\$17,14,421	\$2,403,158
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$716,185)	\$0
Interfund Transfers Out	\$36,627	\$36,627	\$65,929	\$65,929	\$65,929	\$65,929	\$65,929	\$65,929	\$65,929	\$65,929	\$65,929	\$691,829	\$0	\$1,358,442
All Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Disbursements/Non-Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL DISBURSEMENTS	\$2,635,475	\$4,682,259	\$14,503,858	\$12,372,179	\$12,286,646	\$5,001,128	\$15,512,981	\$11,095,522	\$11,211,530	\$11,110,240	\$14,153,076	\$16,148,200	\$15,528,621	\$146,242,815
D. BALANCE SHEET TRANSACTIONS														
Assets														
Cash Not in Treasury	(\$120)	\$0	(\$27,603)	(\$11,275)	\$0	(\$135,500)	\$0	(\$221)	\$0	(\$5,960)	\$41,632	(\$1,972)	\$0	(\$141,019)
Accounts Receivable	\$138,865	\$3,041,570	\$639,172	\$313,909	\$287,601	\$762,171	\$57,065	\$4,301	\$64,792	\$18,452	\$45,365	(\$3,296,403)	\$0	\$2,076,860
Due From Other Funds	\$68,319	\$4,584,061	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,800,000)	\$0	(\$147,620)
Stores	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prepaid Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
s/t Assets	\$207,054	\$7,625,631	\$611,569	\$302,634	\$287,601	\$628,671	\$57,065	\$4,080	\$64,792	\$12,482	\$96,997	(\$8,098,376)	\$0	\$1,768,221
Liabilities														
Accounts Payable	\$8,140,118	\$5,907,025	\$399,702	\$17,150	\$2,316	(\$23)	\$13,198	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$15,475,251)	\$0	(\$830,916)
Due To Other Funds	\$146,292	\$3,606,398	\$109,501	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$4,300,000)	\$0	(\$437,809)
Current Loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Deferred Revenues	\$0	\$928,705	(\$6,254)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$795,000)	\$0	\$127,450
s/t Liabilities	\$8,286,410	\$10,442,128	\$502,949	\$17,150	\$2,316	(\$23)	\$13,198	\$2,824	\$116,742	\$61,822	(\$16,539)	(\$20,570,251)	\$0	(\$1,141,275)
Nonoperating	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Suspense Clearing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BALANCE SHEET TRANSACTIONS	(\$8,079,346)	(\$2,816,497)	\$108,620	\$285,484	\$285,285	\$628,694	\$43,867	\$1,256	(\$51,948)	(\$49,330)	\$103,536	\$12,471,876	\$0	\$2,929,486
E. NET INCREASE/DECREASE (B - C + D)	(\$8,300,721)	(\$5,023,349)	(\$7,881,643)	(\$6,574,665)	(\$7,321,237)	\$22,485,553	\$3,632,364	\$3,105,339	(\$2,492,840)	\$22,478,730	(\$4,629,765)	\$5,631,533	(\$12,232,219)	\$2,877,061
F. ENDING CASH (A + E)	\$20,662,776	\$15,639,427	\$7,757,784	\$1,183,119	(\$6,138,117)	\$16,347,435	\$19,979,799	\$23,085,138	\$20,592,299	\$43,071,029	\$38,441,244	\$44,072,777	\$31,840,559	\$31,840,559