

# Mt. Diablo Unified School District

# Adopted Budget 2017-2018

Adopted by the Board of Education June 26, 2017

# Mt. Diablo Unified School District

# **Board of Education**

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Nance Juner, Director of Fiscal Services Michelle McAvoy, Personnel Systems Manager Mika Arbelbide, Chief Accountant Duy Nguyen, Fiscal Analyst II

# Mt. Diablo Unified School District

Executive Summary 2017-18 Budget

Public Hearing on June 12, 2017 Adopted on June 26, 2017 **Background:** In California, per Education Code section 42127 (a) (2), school districts are required to adopt a budget and file it with the county superintendent of schools within five days of adoption or by July 1, whichever occurs first. Mt. Diablo Unified School District has been working to update the budget – both current and long-range -- to present a document to the Board of Trustees for approval which is accurate, transparent, and understandable.

The steps to adopt the budget also include the governing board holding a public hearing in a district facility or some other public place conveniently accessible to residents of the district on or before July 1 of each year. This is scheduled for June 12, 2017.

Per Education Code section 42127, the county superintendent shall do the following with what the district submits to them:

- Examine the adopted budget for compliance with the state standards and criteria adopted by the State Board of Education and identify technical corrections necessary to bring the budget into compliance [E.C. 42127 (c) (1)].
- Determine if the budget allows the district to meet its financial obligations and is consistent with a financial plan that will enable the district to satisfy its multiyear financial commitments [E.C. 42127 (c) (2)].
- Ensure that the budget reflects the estimated unaudited actual revenues and expenditures for the year just ending. [E.C. 42103].
- Ensure that the budget reflects a complete plan and itemized statement of all estimated revenues and expenditures for the next fiscal year as well as a comparison of revenue and expenditures for the current year [E.C. 42122].
- Ensure that the budget is on forms prescribed by the SPI [E.C. 42123].
- Ensure that the budget includes a general reserve to meet cash requirements [E.C. 42124].
- Ensure that the budget includes designations of fund balance. The designated funds are available for appropriation by a majority vote of the governing board [E.C. 42125].
- Review and consider studies, reports, evaluations, or audits of the district that contain evidence of fiscal distress under the standards and criteria or reflect three or more of the 15 most common predictors of a district needing intervention [E.C. 42127 (c) (2)].

Per Education Code section 42127 (d), the county superintendent shall approve, conditionally approve or disapprove the adopted budget on or before September 15.

## **General Information**

This Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code Structure) system for the period July 1, 2017 to June 30, 2018, as well as additional information to assist in understanding the material being reported on the SACS forms.

School district budgets are not static, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the local agency. Budgets should always be built based on the most up-to-date information. For the 2017-18 Budget, the most updated information to use is Governor Brown's May Revision to the 2017-18 proposed State budget, which was released on May 11, 2017.

The May Revise acknowledged a decrease in state revenues of \$225 million in the current year yet proposes budget year revenues which are expected to exceed the January revenue forecast by nearly \$1.9 billion. The Governor is expecting these additional revenues in 2017-18 and 2018-19 based on anticipated capital gains. Some financial experts are concerned that these anticipated revenues may not materialize.

Other proposed changes in the May Revision relative to the January budget include:

- Increased LCFF Gap Funding Percentage from 23.67% to 43.97%.
- Increase in COLA from 1.48% to 1.56%.
- One-time discretionary funds of approximately \$1.01 billion \$170 per ADA for 2017-18 increased from proposed \$48 per ADA; however, payment deferred until May 2019 to determine if funds are available.
- o 1.56% increase in K-3 grade span adjustment
- o 1.56% increase in 9-12 grade span adjustment
- \$150 million one-time funding for Guided Pathways
- o \$138.5 million for Deferred Maintenance and Instructional Materials
- \$46.5 million for Proposition 39 Energy Efficiency Projects
- o \$5 million for Cal Grant Awards

Because of the statutory deadlines, Mt. Diablo Unified School District must adopt a budget prior to the State adopting theirs, so our 2017-18 Adopted Budget is based on the May Revision data which could change once the Legislature adopts the State budget.

As part of the adopted budget, the district is asked to project the general fund financial status through year-end, June 30. A multi-year projection is required to determine if the district will be financially solvent for the current, as well as two subsequent years.

The adopted budget also includes supporting reports such as the local control funding formula (LCFF) calculation, Average Daily Attendance estimates, and the Criteria and Standards report.

The next financial report will be a 45-day revision if significant changes occur once the state budget is adopted. Otherwise, the First Interim Report for the period ending October 31 will be presented at a later board meeting.

# Financial Information

# **General Fund**

The General Fund is used to account for the general day-to-day operations of the district. It is used for all financial resources except those required to be accounted for in other funds. It is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the district that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency.

## **Unrestricted Beginning Fund Balance**

The estimated General Fund unrestricted ending fund balance for 2016-17 is \$63,199,380 and is carried forward as the beginning fund balance in the 2017-18 year.

# **Unrestricted Ending Fund Balance**

The 2017-18 projected General Fund unrestricted ending fund balance is \$15,207,828. This includes the 3% required Reserve for Economic Uncertainties of \$11,083,462.

# **Restricted Revenues and Expenditures**

Restricted revenue is recognized in two ways. For funding subject to unearned income (deferred revenue), the revenue is only recognized once it is spent. This means that any funds received and not spent are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a legally restricted ending fund balance.

The 2017-18 projected General Fund restricted ending fund balance is \$7,438,497.

# Multi-Year Projections (MYP)

Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To make multi-year projections, districts rely on a variety of assumptions and sources of information available at the point in time the projections are created.

The further into the future a projection is made, the greater the likelihood that the variables used to create the projection will deviate from assumed values. The additional challenge comes in trying to estimate changes in expenditures that are likely but not yet known with certainty, and to build in flexibility for contingencies. Some of these risk factors include:

- Costs associated with implementing locally established priorities as documented in the LCAP.
- Costs associated with providing increased or improved services to address the minimum proportional percentage (MPP) requirements.

- Costs associated with maintaining programs that were previously funded with categorical funding and now must be funded with unrestricted funds if they are to continue. Examples include instructional materials, CTE, deferred maintenance, etc.
- Increases in PERS contribution rates recent actuarial forecasts from CALPERS have projected employer contribution rates to rise as high as 20.8% for the schools' pool by 2020.
- Increases in STRS contribution rates –no legislation has passed which would halt, or at least, slow the increases expected over the next few years.
- Unknown increases in health care costs due to the volatility of the current market.
- Proposed Federal budget reductions impacting education funding.

The multi-year projection for the 2017-18 Adopted Budget uses the assumptions of the School Services of California for the development of revenue projections.

Expenditure projections include estimated step and column increases, negotiated health and welfare increases, and general operating increases such as utilities. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

The following are the specific assumptions used for the development of the multi-year projections for the District:

Assumptions:	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Funded ADA-			
K-3	\$ 7,193	\$ 7,348	\$ 7,521
4-6	\$ 7,301	\$ 7,458	\$ 7,633
7-8	\$ 7,518	\$ 7,680	\$ 7,860
9-12	\$ 8,712	\$ 8,899	\$ 9,108
Statutory COLA	1.56%	2.15%	2.35%
California Lottery, Unrestricted	\$ 144	\$ 144	\$ 144
California Lottery, Restricted	\$ 45	\$ 45	\$ 45
K-3 Grade Span Adjustment	\$ 748	\$ 764	\$ 782
9-12 Grade Span Adjustment (CTE)	\$ 227	\$ 232	\$ 237
Unduplicated Count Percentage	48.45%	48.51%	48.70%
LCFF Gap Funding Percentage	43.97%	71.53%	73.51%
Consumer Price Index (CPI)	3.11%	3.19%	2.86%
District-wide FTE	3033.9	3026.5	3021.5
Step and Column	1.50%	1.50%	1.50%
Instructional Days	185	185	185
Health and Welfare	Modified 80/20	Modified 80/20	Modified 80/20
Routine Repair & Maintenance	3%	3%	3%
STRS	14.43%	16.28%	18.13%
PERS	15.531%	18.1%	20.8%
Medicare	1.45%	1.45%	1.45%
FICA	6.20%	6.20%	6.20%
Unemployment Insurance	0.05%	0.05%	0.05%
Workers Compensation	3.01%	3.01%	3.01%
Federal Revenues	0% increase	0% increase	0% increase
Governor's One-Time Funding	0	0	0

The Multi-Year Projection ending fund balances for the General Fund unrestricted, restricted and combined are as follows:

	Unrestricted	Restricted	Total
2017-18	\$15,207,828	\$7,438,497	\$22,646,325
2018-19	\$14,010,501	\$7,528,469	\$21,538,970
2019-20	\$15,263,535	\$8,201,273	\$23,464,808

The District will be required to have a 3% reserve beginning in 2018-19 due to dropping below 30,000 ADA. It is projected that the District will meet the required reserve level in all three years.

## **Other Funds**

Also included in the Adopted Budget Report is data on the following funds, which are all fiscally solvent. Projected fund balance totals at June 30, 2017 are reflected for each of the following district funds:

SACS Fund 09 - Charter School Special Revenue Fund	\$ 1,168,629
SACS Fund 11 - Adult Education Fund	\$ 1,146,570
SACS Fund 13 - Cafeteria Special Revenue Fund	\$ 3,454,227
SACS Fund 14 - Deferred Maintenance Fund	\$ 8,443
SACS Fund 21 - Building Fund	\$ 71,156,082
SACS Fund 25 - Capital Facilities Fund	\$ 8,482,043
SACS Fund 35 - County School Facilities Fund	\$ 68,299
SACS Fund 49 - Capital Projects Fund for Blended Component Units	\$ 331,918
SACS Fund 51 - Bond Interest and Redemption Fund	\$ 29,644,291
SACS Fund 52 - Debt Service Fund for Blended Component Units	\$ 33,429,920
SACS Fund 73 - Foundation Private-Purpose Trust Fund	\$ 55,838

## **Next Steps**

At first glance, the Governor's May Revise is more favorable than his January budget projection. The May Revise appropriates \$1.1 billion more Proposition 98 funding than the January budget proposal. However, on closer review, the Governor is increasing revenue assumptions in 2017-18 and 2018-19 based on assumed capital gains increases even though State revenue in the current year has been slightly below projections. This leaves school finance experts concerned that this revenue may not materialize. Even as the Governor was proposing to increase revenue, he was preparing for a slower economy by building reserves, paying down debt and downsizing governmental operations. The Governor has proposed a one-time allocation of funds in 2017-18, but he is withholding distribution until **May 2019** due to the uncertainty that the revenue will be available. Based on the uncertainty of these funds, they have not been included in the District budget. If the funds are fully allocated at \$170/ADA, the District's share would be approximately \$5.1 million. They will be budgeted in the future if appropriated.

With the May Revise revenue projections, it is estimated that by 2019-20, districts throughout the state will be at 99% implementation of the Local Control Funding Formula (LCFF) and by 2020-21, full implementation will likely occur. Presently, there is no proposal to replace the LCFF funding model. The additional gap funding that districts received over the past several years would cease

and districts would then look to Cost of Living Adjustments (COLAs) for revenue increases. The COLAs are projected to be in the range of 2 - 2.5%. The cost of retirement benefits for the Public Employees Retirement System (PERS) and the State Teachers Retirement System (STRS), step-and-column increases, health benefits, and other fixed costs such as utilities will continue to escalate and exceed the revenues received from the COLA. Based on the uncertainty of funding levels in 2021, most districts will be systematically reducing expenditures over the next three years.

As a state, California is projected to continue experiencing slight decreases in total K-12 public school enrollment. Over the next ten years, a decline in total enrollment (163,000 students) is projected if current trends in population, aging population, and migration hold. As students leave the District, revenues are lost and expenditures do not decline proportionately to revenues.

In addition to the revenue changes related to State budget, the proposed Federal budget under the new administration contains reductions of approximately 13% beginning in 2017-18. It has not been determined specifically how these reductions will impact the Mount Diablo Unified School District and other districts in California.

Mount Diablo has had large ending fund balances over the past several years, due in large part to the State's appropriation of one-time funds. These funds should not be used to support on-going expenditures since their continuation is uncertain. In 2016-17, the District began spending down its fund balance and deficit spending will continue until the District is able to implement some budget solutions. With the uncertainty of future State revenues, and the nearly full implementation of LCFF funding augmentations, the District will avoid deficit spending and bring its ongoing revenue and expenditures into alignment. Based on the projections available at this time, and through ongoing three-year analysis windows, the 2017-18 Adopted Budget contains proposed budgeted reductions of \$9 million in 2017-18; \$11 million in 2018-19; and \$5 million in 2019-20. These target dollar reduction amounts have been identified for each year as a starting point. It is important to keep in mind that multi-year dollar reduction targets will change as factors beyond the District's control change; for example, State and Federal revenue, number of students enrolled, retirement costs, benefits rate increases, etc.

### Recommendation

Approve the 2017-18 Budget as presented.

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	NUAL BUDGET R y 1, 2017 Budget /	-							
	Insert "X" in appl	licable boxes:							
x	necessary to imp will be effective f	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.							
X	recommended re	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	e for inspection at:	Public Hearing:						
		MDUSD District Office June 07, 2017 June 26, 2017	Place: <u>MDUSD District Office</u> Date: <u>June 12, 2017</u> Time: <u>7:00 p.m.</u>						
	Signed:	Clerk/Secretary of the Governing Board (Original signature required)	_						
	Contact person f	for additional information on the budget rep	orts:						
	Name:	Nance Juner	Telephone: <u>925-682-8000, x4092</u>						
	Title:	Director of Fiscal Services	E-mail: junern@mdusd.org						

## **Criteria and Standards Review Summary**

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

CRITER	RIA 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

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CRITER	IA AND STANDARDS (continu	ued)	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.	х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	х	
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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	Х	
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.	х	
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	

JPPLE	EMENTAL 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

JPPLE	EMENTAL INFORMATION (con	itinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?</li> </ul>		x
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	x	
		<ul> <li>If yes, are they lifetime benefits?</li> </ul>	n/a	
		<ul> <li>If yes, do benefits continue beyond age 65?</li> </ul>	n/a	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	X	
	_	Classified? (Section S8B, Line 1)	Х	
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	Х	
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		x
		<ul> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 20	6, 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

DDITIO	ONAL 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?	х	
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

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#### July 1 Budget FINANCIAL REPORTS 2017-18 Budget School District Certification

ADDITIC	ONAL FISCAL INDICATORS (c	ontinued)	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?		х
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	

			201	2016-17 Estimated Actuals			2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	253,508,360.45	0.00	253,508,360.45	261,544,717.00	0.00	261,544,717.00	3.29
2) Federal Revenue		8100-8299	284,791.00	20,177,171.49	20,461,962.49	308,790.00	16,872,515.00	17,181,305.00	-16.0
3) Other State Revenue		8300-8599	12,259,977.97	40,961,395.59	53,221,373.56	5,587,091.00	37,605,945.50	43,193,036.50	-18.8
4) Other Local Revenue		8600-8799	7,252,466.18	8,073,616.89	15,326,083.07	3,087,542.00	4,495,555.00	7,583,097.00	-50.5
5) TOTAL, REVENUES			273,305,595.60	69,212,183.97	342,517,779.57	270,528,140.00	58,974,015.50	329,502,155.50	-3.8
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	124,877,496.74	34,646,541.60	159,524,038.34	130,772,159.00	35,833,829.00	166,605,988.00	4.49
2) Classified Salaries		2000-2999	31,406,037.21	21,501,253.15	52,907,290.36	32,201,204.00	22,252,654.00	54,453,858.00	2.9
3) Employee Benefits		3000-3999	48,213,041.83	32,887,549.30	81,100,591.13	57,408,603.00	35,125,449.00	92,534,052.00	14.1
4) Books and Supplies		4000-4999	12,517,975.57	14,406,050.07	26,924,025.64	16,011,631.00	7,095,675.50	23,107,306.50	-14.2
5) Services and Other Operating Expenditures		5000-5999	19,641,251.35	23,085,646.07	42,726,897.42	20,818,015.00	19,057,983.00	39,875,998.00	-6.7
6) Capital Outlay		6000-6999	244,100.00	3,945,772.72	4,189,872.72	134,700.00	1,145,320.00	1,280,020.00	-69.4
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299 7400-7499	672,516.00	1,992,161.00	2,664,677.00	572,936.00	64,269.00	637,205.00	-76.19
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,714,709.05)	3,139,561.70	(575,147.35)	(4,121,706.00)	3,476,996.00	(644,710.00)	12.1
9) TOTAL, EXPENDITURES			233,857,709.65	135,604,535.61	369,462,245.26	253,797,542.00	124,052,175.50	377,849,717.50	2.3
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,447,885.95	(66,392,351.64)	(26,944,465.69)	16,730,598.00	(65,078,160.00)	(48,347,562.00)	79.4
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	0.04
b) Transfers Out		7600-7629	0.00	82,400.00	82,400.00	0.00	0.00	0.00	-100.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		8980-8999	(59,407,070.75)	59,407,070.75	0.00	(65,022,150.00)	65,022,150.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/US	SES		(59,407,070.75)	59,324,670.75	(82,400.00)	(65,022,150.00)	65,022,150.00	0.00	-100.0

			2016	6-17 Estimated Actu	ials	2017-18 Budget				
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,959,184.80)	(7,067,680.89)	(27,026,865.69)	(48,291,552.00)	(56,010.00)	(48,347,562.00)	78.9%	
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	83,458,564.85	14,562,188.06	98,020,752.91	63,499,380.05	7,494,507.17	70,993,887.22	-27.6%	
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)			83,458,564.85	14,562,188.06	98,020,752.91	63,499,380.05	7,494,507.17	70,993,887.22	-27.6%	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			83,458,564.85	14,562,188.06	98,020,752.91	63,499,380.05	7,494,507.17	70,993,887.22	-27.6%	
2) Ending Balance, June 30 (E + F1e)			63,499,380.05	7,494,507.17	70,993,887.22	15,207,828.05	7,438,497.17	22,646,325.22	-68.1%	
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	305,000.00	0.00	305,000.00	305.000.00	0.00	305,000.00	0.0%	
Stores		9711	,	0.00	,	320.000.00	0.00	,	0.0%	
			320,000.00	0.00	320,000.00	0.00	0.00	320,000.00		
Prepaid Expenditures		9713 9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
All Others										
b) Restricted		9740	0.00	7,494,507.17	7,494,507.17	0.00	7,438,497.17	7,438,497.17	-0.7%	
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
d) Assigned										
Other Assignments	0000	9780	55,440,782.05 26.000.000.00	0.00	55,440,782.05 26.000.000.00	3,247,336.05	0.00	3,247,336.05	-94.1%	
LCFF Supplemental Site Carryover	0000 0000	9780 9780	26,000,000.00 8,768,849.00		26,000,000.00 8,768,849.00					
Salary & Benefits Increase in 17/18	0000	9780	7,980,000.00		7,980,000.00					
Retirement & health benefit increases ir	0000	9780	12,691,933.05		12,691,933.05					
e) Unassigned/unappropriated										
Reserve for Economic Uncertainties		9789	7,433,598.00	0.00	7,433,598.00	11,335,492.00	0.00	11,335,492.00	52.5%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

		201	6-17 Estimated Actu	ials		2017-18 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash								
a) in County Treasury	9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00				
b) in Banks	9120	0.00	0.00	0.00				
c) in Revolving Fund	9130	0.00	0.00	0.00				
d) with Fiscal Agent	9135	0.00	0.00	0.00				
e) collections awaiting deposit	9140	0.00	0.00	0.00				
2) Investments	9150	0.00	0.00	0.00				
3) Accounts Receivable	9200	0.00	0.00	0.00				
4) Due from Grantor Government	9290	0.00	0.00	0.00				
5) Due from Other Funds	9310	0.00	0.00	0.00				
6) Stores	9320	0.00	0.00	0.00				
7) Prepaid Expenditures	9330	0.00	0.00	0.00				
8) Other Current Assets	9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources	9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS		0.00	0.00	0.00				
I. LIABILITIES								
1) Accounts Payable	9500	0.00	0.00	0.00				
2) Due to Grantor Governments	9590	0.00	0.00	0.00				
3) Due to Other Funds	9610	0.00	0.00	0.00				
4) Current Loans	9640	0.00	0.00	0.00				
5) Unearned Revenue	9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES		0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources	9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS		0.00	0.00	0.00				
K. FUND EQUITY								
Ending Fund Balance, June 30								

			2016	2016-17 Estimated Actuals			2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00	, - <i>y</i>	. –/	<u>, , , , , , , , , , , , , , , , , , , </u>	

			201	6-17 Estimated Actu	als		2017-18 Budget		
Description	esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	100,937,869.00	0.00	100,937,869.00	106,835,841.00	0.00	106,835,841.00	5.8%
Education Protection Account State Aid - Current	real	8012	41,089,979.00	0.00	41,089,979.00	38,051,405.00	0.00	38,051,405.00	-7.4%
State Aid - Prior Years		8019	(3,915,286.55)	0.00	(3,915,286.55)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	860,910.00	0.00	860,910.00	860,910.00	0.00	860,910.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,179.00	0.00	5,179.00	5,179.00	0.00	5,179.00	0.0%
County & District Taxes Secured Roll Taxes		8041	103,085,639.00	0.00	103,085,639.00	106,596,731.00	0.00	106,596,731.00	3.4%
Unsecured Roll Taxes		8042	3,481,475.00	0.00	3,481,475.00	3,481,475.00	0.00	3,481,475.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,369,542.00	0.00	3,369,542.00	3,369,542.00	0.00	3,369,542.00	0.0%
Education Revenue Augmentatior Fund (ERAF)		8045	12,833,277.00	0.00	12,833,277.00	12,833,277.00	0.00	12,833,277.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,996,868.00	0.00	1,996,868.00	998,434.00	0.00	998,434.00	-50.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			263,745,451.45	0.00	263,745,451.45	273,032,794.00	0.00	273,032,794.00	3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(127,449.00)		(127,449.00)	(127,449.00)		(127,449.00)	) 0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Ta	axes	8096	(10,109,642.00)	0.00	(10,109,642.00)	(11,360,628.00)	0.00	(11,360,628.00)	) 12.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - 2017.1.0 File: fund-a (Rev 04/10/2017)

			2016	6-17 Estimated Actu	als		2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			253,508,360.45	0.00	253,508,360.45	261,544,717.00	0.00	261,544,717.00	3.2%
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	7,147,119.53	7,147,119.53	0.00	6,301,516.00	6,301,516.00	-11.8%
Special Education Discretionary Grants		8182	0.00	1,320,623.67	1,320,623.67	0.00	1,320,476.00	1,320,476.00	0.0%
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	101,611.00	101,611.00	0.00	16,200.00	16,200.00	-84.1%
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		7,353,438.32	7,353,438.32		5,773,997.00	5,773,997.00	-21.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		1,191,526.54	1,191,526.54		911,357.00	911,357.00	-23.5%
Title III, Part A, Immigrant Education Program	4201	8290		142,080.38	142,080.38		83,597.00	83,597.00	-41.2%

			2016	6-17 Estimated Actu	als		2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		1,360,609.05	1,360,609.05		686,736.00	686,736.00	-49.5%
Title V, Part B, Public Charter	4040	0000		0.00	0.00		0.00	0.00	0.00/
Schools Grant Program (PCSGP) (NCLB)	4610 3012-3020, 3030-	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Ac	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical		0200		0.00	0.00		0.00	0.00	
Education	3500-3599	8290		242,774.00	242,774.00		192,989.00	192,989.00	-20.5%
All Other Federal Revenue	All Other	8290	284,791.00	1,317,389.00	1,602,180.00	308,790.00	1,585,647.00	1,894,437.00	18.2%
TOTAL, FEDERAL REVENUE			284,791.00	20,177,171.49	20,461,962.49	308,790.00	16,872,515.00	17,181,305.00	-16.0%
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		17,710,942.54	17,710,942.54		17,977,171.00	17,977,171.00	1.5%
Prior Years	6500	8319		(27,371.00)	(27,371.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	115,365.00	115,365.00	0.00	117,164.00	117,164.00	1.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,743,328.00	0.00	7,743,328.00	1,102,208.00	0.00	1,102,208.00	-85.8%
Lottery - Unrestricted and Instructional Materials	c	8560	4,414,089.00	1,292,698.00	5,706,787.00	4,389,743.00	1,410,989.00	5,800,732.00	1.6%
Tax Relief Subventions Restricted Levies - Other	-		.,,	.,_0_,000.00		.,	.,		
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,995,042.00	2,995,042.00		2,938,445.50	2,938,445.50	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		2,139,473.00	2,139,473.00		0.00	0.00	-100.0%
Career Technical Education Incentive									

			201	6-17 Estimated Actu	als		2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Grant Program	6387	8590		1,943,607.99	1,943,607.99		1,297,410.00	1,297,410.00	-33.2%
American Indian Early Childhood Educatior	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	102,560.97	14,791,638.06	14,894,199.03	95,140.00	13,864,766.00	13,959,906.00	-6.3%
TOTAL, OTHER STATE REVENUE			12,259,977.97	40,961,395.59	53,221,373.56	5,587,091.00	37,605,945.50	43,193,036.50	-18.8%

			2010	6-17 Estimated Actu	als		2017-18 Budget		
Description F	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	0.04
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0
		0022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	600,000.00	600,000.00	0.00	515,000.00	515,000.00	-14.2
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	35,198.30	0.00	35,198.30	10,000.00	0.00	10,000.00	-71.6
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8634	0.00	29,590.00	29,590.00	0.00	15,000.00	15,000.00	-49.3
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	843,928.46	154,215.00	998,143.46	550,000.00	169,992.00	719,992.00	-27.9
Interest		8660	838,750.00	0.00	838,750.00	1,018,542.00	0.00	1,018,542.00	21.49
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transportation Fees From Individuals		8675	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.09
Interagency Services		8677	0.00	25,000.00	25,000.00	0.00	15,000.00	15,000.00	-40.09
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									

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		-	2016	6-17 Estimated Actu	ials		2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	101,600.00	101,600.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	5,434,589.42	7,163,211.89	12,597,801.31	1,509,000.00	3,780,563.00	5,289,563.00	-58.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	
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			7,252,466.18	8,073,616.89	15,326,083.07	3,087,542.00	4,495,555.00	7,583,097.00	-50.5%
TOTAL, REVENUES			273,305,595.60	69,212,183.97	342,517,779.57	270,528,140.00	58,974,015.50	329,502,155.50	-3.8%

		2010	6-17 Estimated Actu	als		2017-18 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	103,092,975.23	24,492,291.60	127,585,266.83	107,512,234.00	25,177,124.00	132,689,358.00	4.0%
Certificated Pupil Support Salaries	1200	6,121,614.15	6,694,022.48	12,815,636.63	6,965,463.00	7,659,326.00	14,624,789.00	14.1%
Certificated Supervisors' and Administrators' Salaries	1300	14,013,102.24	2,775,075.68	16,788,177.92	14,643,320.00	2,153,937.00	16,797,257.00	0.1%
Other Certificated Salaries	1900	1,649,805.12	685,151.84	2,334,956.96	1,651,142.00	843,442.00	2,494,584.00	6.8%
TOTAL, CERTIFICATED SALARIES		124,877,496.74	34,646,541.60	159,524,038.34	130,772,159.00	35,833,829.00	166,605,988.00	4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	891,993.34	13,003,885.46	13,895,878.80	907,878.00	13,658,604.00	14,566,482.00	4.8%
Classified Support Salaries	2200	15,050,592.22	3,887,094.21	18,937,686.43	15,052,327.00	4,192,650.00	19,244,977.00	1.6%
Classified Supervisors' and Administrators' Salaries	2300	2,827,394.00	1,276,128.78	4,103,522.78	3,261,366.00	1,196,578.00	4,457,944.00	8.6%
Clerical, Technical and Office Salaries	2400	11,583,532.52	1,910,715.03	13,494,247.55	11,981,490.00	1,715,165.00	13,696,655.00	1.5%
Other Classified Salaries	2900	1,052,525.13	1,423,429.67	2,475,954.80	998,143.00	1,489,657.00	2,487,800.00	0.5%
TOTAL, CLASSIFIED SALARIES		31,406,037.21	21,501,253.15	52,907,290.36	32,201,204.00	22,252,654.00	54,453,858.00	2.9%
EMPLOYEE BENEFITS								
STRS	3101-3102	15,379,186.90	15,195,708.78	30,574,895.68	18,650,064.00	16,092,919.00	34,742,983.00	13.6%
PERS	3201-3202	4,030,510.18	2,883,837.41	6,914,347.59	4,864,533.00	3,539,450.00	8,403,983.00	21.5%
OASDI/Medicare/Alternative	3301-3302	4,141,387.79	2,173,297.16	6,314,684.95	4,422,263.00	2,317,295.00	6,739,558.00	6.7%
Health and Welfare Benefits	3401-3402	15,913,042.19	8,886,917.31	24,799,959.50	21,272,115.00	9,603,480.00	30,875,595.00	24.5%
Unemployment Insurance	3501-3502	84,608.85	28,817.06	113,425.91	81,885.00	29,355.00	111,240.00	-1.9%
Workers' Compensation	3601-3602	4,588,634.26	1,651,396.94	6,240,031.20	4,910,689.00	1,760,584.00	6,671,273.00	6.9%
OPEB, Allocated	3701-3702	3,085,999.18	1,485,939.30	4,571,938.48	2,900,231.00	1,364,007.00	4,264,238.00	-6.7%
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	989,672.48	581,635.34	1,571,307.82	306,823.00	418,359.00	725,182.00	-53.8%
TOTAL, EMPLOYEE BENEFITS		48,213,041.83	32,887,549.30	81,100,591.13	57,408,603.00	35,125,449.00	92,534,052.00	14.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	1,855,596.12	1,734,718.51	3,590,314.63	1,065,094.00	1,000,300.00	2,065,394.00	-42.5%
Books and Other Reference Materials	4200	885,292.62	777,963.76	1,663,256.38	705,607.00	487,374.00	1,192,981.00	-28.3%
Materials and Supplies	4300	8,510,369.10	9,927,155.63	18,437,524.73	13,739,664.00	4,501,973.50	18,241,637.50	-1.1%

			2016	-17 Estimated Actua	als		2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	1,266,717.73	1,966,212.17	3,232,929.90	501,266.00	1,106,028.00	1,607,294.00	-50.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,517,975.57	14,406,050.07	26,924,025.64	16,011,631.00	7,095,675.50	23,107,306.50	-14.2%
SERVICES AND OTHER OPERATING EXPENDIT	URES								
Subagreements for Services		5100	2,531,819.02	14,205,727.51	16,737,546.53	2,763,169.00	13,513,099.00	16,276,268.00	-2.8%
Travel and Conferences		5200	710,636.58	1,305,016.88	2,015,653.46	626,761.00	519,218.00	1,145,979.00	-43.1%
Dues and Memberships		5300	108,919.00	36,867.10	145,786.10	84,370.00	12,500.00	96,870.00	-33.6%
Insurance	5	5400 - 5450	1,281,010.00	1,352.00	1,282,362.00	1,313,019.00	1,352.00	1,314,371.00	2.5%
Operations and Housekeeping Services		5500	3,771,280.43	11,500.00	3,782,780.43	4,265,944.00	4,500.00	4,270,444.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,689,101.19	1,850,061.19	3,539,162.38	1,733,651.00	1,379,840.00	3,113,491.00	-12.0%
Transfers of Direct Costs		5710	(767,968.33)	767,968.33	0.00	(586,932.00)	586,932.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,535.53)	(186,796.01)	(198,331.54)	(21,000.00)	(192,227.00)	(213,227.00)	7.5%
Professional/Consulting Services and Operating Expenditures		5800	9,490,330.31	5,034,694.01	14,525,024.32	9,738,668.00	3,197,807.00	12,936,475.00	-10.9%
Communications		5900	837,658.68	59,255.06	896,913.74	900,365.00	34,962.00	935,327.00	4.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,641,251.35	23,085,646.07	42,726,897.42	20,818,015.00	19,057,983.00	39,875,998.00	-6.7%

			2016	6-17 Estimated Actua	als		2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	260.00	260.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	66,718.46	66,718.46	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	2,580,016.90	2,580,016.90	0.00	622,870.00	622,870.00	-75.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	152,700.00	63,697.00	216,397.00	87,700.00	180,000.00	267,700.00	23.7%
Equipment Replacement		6500	91,400.00	1,235,080.36	1,326,480.36	47,000.00	342,450.00	389,450.00	-70.6%
TOTAL, CAPITAL OUTLAY			244,100.00	3,945,772.72	4,189,872.72	134,700.00	1,145,320.00	1,280,020.00	-69.4%
OTHER OUTGO (excluding Transfers of Indirec	t 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	64,269.00	64,269.00	0.00	64,269.00	64,269.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7130	0.00	64,269.00	04,209.00	0.00	64,269.00	04,209.00	0.0%
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	1,826,292.00	1,826,292.00	0.00	0.00	0.00	-100.0%
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	101,600.00	101,600.00	0.00	0.00	0.00	-100.0%
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 Apportio To Districts or Charter Schools	nments 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%

		2016	6-17 Estimated Actu	als		2017-18 Budget		
Description Resource Coc	Object les Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	55,364.00	0.00	55,364.00	36,678.00	0.00	36,678.00	-33.8%
Other Debt Service - Principal	7439	617,152.00	0.00	617,152.00	536,258.00	0.00	536,258.00	-13.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		672,516.00	1,992,161.00	2,664,677.00	572,936.00	64,269.00	637,205.00	-76.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(3,139,561.70)	3,139,561.70	0.00	(3,476,996.00)	3,476,996.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350	(575,147.35)	0.00	(575,147.35)	(644,710.00)	0.00	(644,710.00)	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		(3,714,709.05)	3,139,561.70	(575,147.35)	(4,121,706.00)	3,476,996.00	(644,710.00)	12.1%
TOTAL, EXPENDITURES		233,857,709.65	135,604,535.61	369,462,245.26	253,797,542.00	124,052,175.50	377,849,717.50	2.3%

			2010	6-17 Estimated Actu	als	2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	0.00	82,400.00	82,400.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	82,400.00	82,400.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			201	6-17 Estimated Actu	ials	2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(59,407,070.75)	59,407,070.75	0.00	(65,022,150.00)	65,022,150.00	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			(59,407,070.75)	59,407,070.75	0.00	(65,022,150.00)	65,022,150.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(59,407,070.75)	59,324,670.75	(82,400.00)	(65,022,150.00)	65,022,150.00	0.00	-100.0%

			2016	6-17 Estimated Actu	als		2017-18 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	253,508,360.45	0.00	253,508,360.45	261,544,717.00	0.00	261,544,717.00	3.2%
2) Federal Revenue		8100-8299	284,791.00	20,177,171.49	20,461,962.49	308,790.00	16,872,515.00	17,181,305.00	-16.0%
3) Other State Revenue		8300-8599	12,259,977.97	40,961,395.59	53,221,373.56	5,587,091.00	37,605,945.50	43,193,036.50	-18.8%
4) Other Local Revenue		8600-8799	7,252,466.18	8,073,616.89	15,326,083.07	3,087,542.00	4,495,555.00	7,583,097.00	-50.5%
5) TOTAL, REVENUES			273,305,595.60	69,212,183.97	342,517,779.57	270,528,140.00	58,974,015.50	329,502,155.50	-3.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	-	142,094,647.20	88,038,641.20	230,133,288.40	157,011,913.00	82,088,013.50	239,099,926.50	3.9%
2) Instruction - Related Services	2000-2999	-	34,806,396.22	12,691,664.65	47,498,060.87	36,827,172.00	10,164,557.00	46,991,729.00	-1.1%
3) Pupil Services	3000-3999	-	22,425,407.79	14,690,964.60	37,116,372.39	23,170,208.00	15,432,314.00	38,602,522.00	4.0%
4) Ancillary Services	4000-4999		243,696.71	1,331,941.76	1,575,638.47	275,083.00	1,118,823.00	1,393,906.00	-11.5%
5) Community Services	5000-5999	-	22,861.00	0.00	22,861.00	13,150.00	0.00	13,150.00	-42.5%
6) Enterprise	6000-6999	-	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999	-	13,207,342.99	3,323,134.25	16,530,477.24	13,627,237.00	3,535,928.00	17,163,165.00	3.8%
8) Plant Services	8000-8999	-	20,384,841.74	13,536,028.15	33,920,869.89	22,299,843.00	11,648,271.00	33,948,114.00	0.1%
9) Other Outgo	9000-9999	Except 7600-7699	672,516.00	1,992,161.00	2,664,677.00	572,936.00	64,269.00	637,205.00	-76.1%
10) TOTAL, EXPENDITURES			233,857,709.65	135,604,535.61	369,462,245.26	253,797,542.00	124,052,175.50	377,849,717.50	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B1	0]		39,447,885.95	(66,392,351.64)	(26,944,465.69)	16,730,598.00	(65,078,160.00)	(48,347,562.00)	79.4%
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	0.00	82,400.00	82,400.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(59,407,070.75)	59,407,070.75	0.00	(65,022,150.00)	65,022,150.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		(59,407,070.75)	59,324,670.75	(82,400.00)	(65,022,150.00)	65,022,150.00	0.00	-100.0%

			2016-17 Estimated Actuals			2017-18 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			(19,959,184.80)	(7,067,680.89)	(27,026,865.69)	(48,291,552.00)	(56,010.00)	(48,347,562.00	) 78.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	83,458,564.85	14,562,188.06	98,020,752.91	63,499,380.05	7,494,507.17	70,993,887.22	-27.6%
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)			83,458,564.85	14,562,188.06	98,020,752.91	63,499,380.05	7,494,507.17	70,993,887.22	-27.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,458,564.85	14,562,188.06	98,020,752.91	63,499,380.05	7,494,507.17	70,993,887.22	-27.6%
2) Ending Balance, June 30 (E + F1e)			63,499,380.05	7,494,507.17	70,993,887.22	15,207,828.05	7,438,497.17	22,646,325.22	-68.1%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	320,000.00	0.00	320,000.00	320,000.00	0.00	320,000.00	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	7,494,507.17	7,494,507.17	0.00	7,438,497.17	7,438,497.17	-0.7%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	55,440,782.05	0.00	55,440,782.05	3,247,336.05	0.00	3,247,336.05	-94.1%
LCFF Supplemental	0000	9780	26,000,000.00		26,000,000.00				
Site Carryover	0000	9780	8,768,849.00		8,768,849.00				
Salary & Benefits Increase in 17/18	0000	9780	7,980,000.00		7,980,000.00				
Retirement & health benefit increases ir	0000	9780	12,691,933.05		12,691,933.05				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,433,598.00	0.00	7,433,598.00	11,335,492.00	0.00	11,335,492.00	52.5%
Unassigned/Unappropriated Amoun		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Mt. Diablo Unified Contra Costa County	July 1 Budget General Fund Exhibit: Restricted Balance Detail		07 61754 0000000 Form 01
,		2016-17	2017-18

Resource	Description	Estimated Actuals	Budget
6230	California Clean Energy Jobs Act	1,144,961.00	1,144,961.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section	3,560,846.22	3,560,846.22
9010	Other Restricted Local	2,788,699.95	2,732,689.95
Total, Restric	cted Balance	7,494,507.17	7,438,497.17

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### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,889,475.00	2,218,385.00	17.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	180,380.00	128,253.00	-28.9%
4) Other Local Revenue		8600-8799	304,896.00	352,642.00	15.7%
5) TOTAL, REVENUES			2,374,751.00	2,699,280.00	13.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	966,940.11	1,163,496.00	20.3%
2) Classified Salaries		2000-2999	396,173.37	423,608.00	6.9%
3) Employee Benefits		3000-3999	382,134.00	476,281.00	24.6%
4) Books and Supplies		4000-4999	240,436.04	78,816.00	-67.2%
5) Services and Other Operating Expenditures		5000-5999	492,472.01	554,997.00	12.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,724.59	0.00	-100.0%
9) TOTAL, EXPENDITURES			2,479,880.12	2,697,198.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(105,129.12)	2,082.00	-102.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

# July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105,129.12)	2,082.00	-102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,273,758.54	1,168,629.42	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,273,758.54	1,168,629.42	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,273,758.54	1,168,629.42	-8.3%
<ul> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ul>			1,168,629.42	1,170,711.42	0.2%
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	1,168,629.42	1,170,711.42	0.2%
Eagle Peak Charter School Fund	0000	9760	1	,170,711.42	
Eagle Peak Charter School Fund	0000	9760	1,168,629.42		
d) Assigned Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

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

# July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	636,889.00	706,166.00	10.9%
Education Protection Account State Aid - Current Y	ear	8012	299,925.00	334,451.00	11.5%
State Aid - Prior Years		8019	(22,234.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	127,449.00	127,449.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Ta	xes	8096	847,446.00	1,050,319.00	23.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,889,475.00	2,218,385.00	17.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent					
Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner		0200	0.00		0.07
Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

# July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE				Dudgot	2
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	55,459.00	6,531.00	-88.2%
Lottery - Unrestricted and Instructional Materials		8560	45,717.00	42,518.00	-7.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	79,204.00	79,204.00	0.0%
TOTAL, OTHER STATE REVENUE			180,380.00	128,253.00	-28.9%

# July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,800.00	10,846.00	39.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From					
Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	297,096.00	341,796.00	15.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			304,896.00	352,642.00	15.7%
TOTAL, REVENUES			2,374,751.00	2,699,280.00	13.7%

### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	852,784.09	1,028,243.00	20.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	114,156.02	135,253.00	18.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			966,940.11	1,163,496.00	20.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	210,475.80	223,038.00	6.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	109,983.57	123,777.00	12.5%
Other Classified Salaries		2900	75,714.00	76,793.00	1.4%
TOTAL, CLASSIFIED SALARIES			396,173.37	423,608.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	202,602.10	249,959.00	23.4%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,153.92	48,385.00	14.8%
Health and Welfare Benefits		3401-3402	99,000.00	135,600.00	37.0%
Unemployment Insurance		3501-3502	7,909.98	9,366.00	18.4%
Workers' Compensation		3601-3602	30,468.00	32,971.00	8.2%
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			382,134.00	476,281.00	24.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,050.00	1,050.00	0.0%
Books and Other Reference Materials		4200	5,000.00	5,000.00	0.0%
Materials and Supplies		4300	208,536.04	39,766.00	-80.9%
Noncapitalized Equipment		4400	25,850.00	33,000.00	27.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			240,436.04	78,816.00	-67.2%

# July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,137.01	21,600.00	-36.7%
Dues and Memberships		5300	7,200.00	7,000.00	-2.8%
Insurance		5400-5450	10,500.00	12,916.00	23.0%
Operations and Housekeeping Services		5500	14,980.00	16,180.00	8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	its	5600	21,897.50	22,370.00	2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	207,560.00	203,507.00	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	187,473.50	261,774.00	39.6%
Communications		5900	8,724.00	9,650.00	10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		492,472.01	554,997.00	12.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%

# July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
, i i i i i i i i i i i i i i i i i i i		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.0%
Payments to Districts or Charter Schools		/141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,724.59	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CC	STS		1,724.59	0.00	-100.0%
TOTAL, EXPENDITURES			2,479,880.12	2,697,198.00	8.8%

### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS			Lotimatod / totadio	Budgot	Difference
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		0000	0.00	0.00	0.070
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%
		7099		0.00	0.0%
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.0%
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		0990	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

#### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Function

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			2016-17	2017-18	Dereent
Description	Function Codes	Object Codes		Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,889,475.00	2,218,385.00	17.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	180,380.00	128,253.00	-28.9%
4) Other Local Revenue		8600-8799	304,896.00	352,642.00	15.7%
5) TOTAL, REVENUES			2,374,751.00	2,699,280.00	13.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,949,575.45	2,053,800.00	5.3%
2) Instruction - Related Services	2000-2999		417,389.92	570,390.00	36.7%
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		1,400.00	1,400.00	0.0%
7) General Administration	7000-7999		1,724.59	0.00	-100.0%
8) Plant Services	8000-8999		109,790.16	71,608.00	-34.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,479,880.12	2,697,198.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(105,129.12)	2,082.00	-102.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105,129.12)	2,082.00	-102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,273,758.54	1,168,629.42	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,273,758.54	1,168,629.42	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,273,758.54	1,168,629.42	-8.3%
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ol>			1,168,629.42	1,170,711.42	0.2%
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	1,168,629.42	1,170,711.42	0.2%
Eagle Peak Charter School Fund Eagle Peak Charter School Fund	0000 0000	9760 9760	1,168,629.42	1,170,711.42	
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%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
		0010 0000	0.00	0.00	0.0%
1) LCFF Sources		8010-8099	0.00		
2) Federal Revenue		8100-8299	880,402.88	907,701.88	3.1%
3) Other State Revenue		8300-8599	3,742,275.00	3,871,334.00	3.4%
4) Other Local Revenue		8600-8799	1,634,459.00	1,732,093.00	6.0%
5) TOTAL, REVENUES			6,257,136.88	6,511,128.88	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,410,939.00	2,454,144.00	1.8%
2) Classified Salaries		2000-2999	1,312,547.00	1,276,931.00	-2.7%
3) Employee Benefits		3000-3999	1,443,370.12	1,464,071.88	1.4%
4) Books and Supplies		4000-4999	505,922.62	551,138.00	8.9%
5) Services and Other Operating Expenditures		5000-5999	760,543.79	629,430.00	-17.2%
6) Capital Outlay		6000-6999	32,634.00	0.00	-100.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	135,791.76	204,435.00	50.6%
9) TOTAL, EXPENDITURES			6,601,748.29	6,580,149.88	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(0.1.01.1)	(00.004.00)	00.02
FINANCING SOURCES AND USES (A5 - B9)			(344,611.41)	(69,021.00)	-80.0%
1) Interfund Transfers a) Transfers In		8900-8929	82,400.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,400.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(262,211.41)	(69,021.00)	-73.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,723,780.91	1,461,569.50	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,723,780.91	1,461,569.50	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,723,780.91	1,461,569.50	-15.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,461,569.50	1,392,548.50	-4.7%
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	1,461,569.50	1,392,548.50	-4.7%
Adult Education Fund	0000	9760		1,392,548.50	
Adult Education Fund	0000	9760	1,461,569.50		
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	82,354.88	93,053.88	13.0%
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	798,048.00	814,648.00	2.1%
TOTAL, FEDERAL REVENUE			880,402.88	907,701.88	3.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,512,884.00	3,621,535.00	3.1%
All Other State Revenue	All Other	8590	229,391.00	249,799.00	8.9%
TOTAL, OTHER STATE REVENUE			3,742,275.00	3,871,334.00	3.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,814.00	18,343.00	23.8%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	929,500.00	956,750.00	2.9%
Interagency Services		8677	330.00	330.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	689,815.00	756,670.00	9.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,634,459.00	1,732,093.00	6.0%
TOTAL, REVENUES			6,257,136.88	6,511,128.88	4.1%

# July 1 Budget Adult Education Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES	Resource ooues	05/00/00003	Estimated Actuals	Buugot	Billerende
Certificated Teachers' Salaries		1100	1,736,363.00	1,787,420.00	2.9%
Certificated Pupil Support Salaries		1200	16,075.00	13,990.00	-13.0%
Certificated Supervisors' and Administrators' Salaries		1300	375,013.00	357,936.00	-4.6%
Other Certificated Salaries		1900	283,488.00	294,798.00	4.0%
TOTAL, CERTIFICATED SALARIES			2,410,939.00	2,454,144.00	1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	341,900.00	343,386.00	0.4%
Classified Support Salaries		2200	114,984.00	97,972.00	-14.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	680,310.00	675,024.00	-0.8%
Other Classified Salaries		2900	175,353.00	160,549.00	-8.4%
TOTAL, CLASSIFIED SALARIES			1,312,547.00	1,276,931.00	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	452,668.00	504,154.00	11.4%
PERS		3201-3202	151,248.00	166,440.00	10.0%
OASDI/Medicare/Alternative		3301-3302	140,948.00	138,502.00	-1.7%
Health and Welfare Benefits		3401-3402	510,207.12	492,493.88	-3.5%
Unemployment Insurance		3501-3502	1,889.00	1,866.00	-1.2%
Workers' Compensation		3601-3602	114,965.00	115,431.00	0.4%
OPEB, Allocated		3701-3702	60,193.00	34,532.00	-42.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,252.00	10,653.00	-5.3%
TOTAL, EMPLOYEE BENEFITS			1,443,370.12	1,464,071.88	1.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	145,763.00	110,250.00	-24.4%
Books and Other Reference Materials		4200	2,300.00	1,100.00	-52.2%
Materials and Supplies		4300	208,301.62	200,055.00	-4.0%
Noncapitalized Equipment		4400	149,558.00	239,733.00	60.3%
TOTAL, BOOKS AND SUPPLIES			505,922.62	551,138.00	8.9%

			2016-17	2017-18	Percent
Description Re	source Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	66,692.00	79,526.00	19.2%
Dues and Memberships		5300	7,158.00	6,600.00	-7.8%
Insurance		5400-5450	3,000.00	3,000.00	0.0%
Operations and Housekeeping Services		5500	1,600.00	1,600.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,111.00	45,710.00	-0.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,742.00	13,450.00	-19.7%
Professional/Consulting Services and					
Operating Expenditures		5800	568,140.79	428,744.00	-24.5%
Communications		5900	51,100.00	50,800.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	RES		760,543.79	629,430.00	-17.2%
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	32,634.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			32,634.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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			0.00	0.00	,
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos		7439	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	135,791.76	204,435.00	50.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		135,791.76	204,435.00	50.6%
TOTAL, EXPENDITURES			6,601,748.29	6,580,149.88	-0.3%

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	82,400.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			82,400.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/		7010	0.00	0.00	0.00
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)			82,400.00	0.00	-100.0%

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			2016-17	2017-18	Percent
Description	Function Codes	Object Codes		Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	880,402.88	907,701.88	3.1%
3) Other State Revenue		8300-8599	3,742,275.00	3,871,334.00	3.4%
4) Other Local Revenue		8600-8799	1,634,459.00	1,732,093.00	6.0%
5) TOTAL, REVENUES			6,257,136.88	6,511,128.88	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,866,075.53	3,929,614.88	1.6%
2) Instruction - Related Services	2000-2999		2,523,469.00	2,384,140.00	-5.5%
3) Pupil Services	3000-3999		39,900.00	30,778.00	-22.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		88.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		135,791.76	204,435.00	50.6%
8) Plant Services	8000-8999		36,424.00	31,182.00	-14.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,601,748.29	6,580,149.88	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(344,611.41)	(69,021.00)	-80.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	82,400.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			82,400.00	0.00	-100.0%

#### July 1 Budget Adult Education Fund Expenditures by Function

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Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(262,211.41)	(69,021.00)	-73.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,723,780.91	1,461,569.50	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,723,780.91	1,461,569.50	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,723,780.91	1,461,569.50	-15.2%
2) Ending Balance, June 30 (E + F1e)			1,461,569.50	1,392,548.50	-4.7%
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	1,461,569.50	1,392,548.50	-4.7%
Adult Education Fund	0000	9760		1,392,548.50	
Adult Education Fund	0000	9760	1,461,569.50		
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%

### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,532,106.00	8,967,268.00	-5.9%
3) Other State Revenue		8300-8599	580,000.00	555,000.00	-4.3%
4) Other Local Revenue		8600-8799	3,240,251.26	3,041,157.00	-6.1%
5) TOTAL, REVENUES			13,352,357.26	12,563,425.00	-5.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,321,655.94	4,310,545.00	-0.3%
3) Employee Benefits		3000-3999	2,124,181.52	2,125,705.00	0.1%
4) Books and Supplies		4000-4999	6,790,064.30	5,360,013.00	-21.1%
5) Services and Other Operating Expenditures		5000-5999	315,326.60	257,865.00	-18.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	437,631.00	440,275.00	0.6%
9) TOTAL, EXPENDITURES			13,988,859.36	12,494,403.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(636,502.10)	69,022.00	-110.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

# July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(636,502.10)	69,022.00	-110.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,090,729.24	3,454,227.14	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,090,729.24	3,454,227.14	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,090,729.24	3,454,227.14	-15.6%
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> </ol>			3,454,227.14	3,523,249.14	2.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,454,227.14	3,523,249.14	2.0%
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%

### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

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

# July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,702,000.00	8,202,255.00	-5.7%
Donated Food Commodities		8221	734,106.00	765,013.00	4.2%
All Other Federal Revenue		8290	96,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,532,106.00	8,967,268.00	-5.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	580,000.00	555,000.00	-4.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			580,000.00	555,000.00	-4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,200,000.00	3,000,000.00	-6.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,500.00	39,157.00	82.1%
Net Increase (Decrease) in the Fair Value of Investment	S	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	18,751.26	2,000.00	-89.3%
TOTAL, OTHER LOCAL REVENUE			3,240,251.26	3,041,157.00	-6.1%
TOTAL, REVENUES			13,352,357.26	12,563,425.00	-5.9%

### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

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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	3,704,387.94	3,665,401.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	346,333.00	386,883.00	11.7%
Clerical, Technical and Office Salaries		2400	170,935.00	168,261.00	-1.6%
Other Classified Salaries		2900	100,000.00	90,000.00	-10.0%
TOTAL, CLASSIFIED SALARIES			4,321,655.94	4,310,545.00	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	418,811.75	490,290.00	17.1%
OASDI/Medicare/Alternative		3301-3302	311,539.89	306,515.00	-1.6%
Health and Welfare Benefits		3401-3402	1,042,651.63	1,058,684.00	1.5%
Unemployment Insurance		3501-3502	2,335.23	2,184.00	-6.5%
Workers' Compensation		3601-3602	127,777.14	130,401.00	2.1%
OPEB, Allocated		3701-3702	197,323.30	115,791.00	-41.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,742.58	21,840.00	-8.0%
TOTAL, EMPLOYEE BENEFITS			2,124,181.52	2,125,705.00	0.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	3,184.21	0.00	-100.0%
Materials and Supplies		4300	105,567.89	75,000.00	-29.0%
Noncapitalized Equipment		4400	388,345.00	100,000.00	-74.2%
Food		4700	6,292,967.20	5,185,013.00	-17.6%
TOTAL, BOOKS AND SUPPLIES			6,790,064.30	5,360,013.00	-21.1%

# July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,815.79	17,750.00	12.2%
Dues and Memberships		5300	500.00	2,000.00	300.0%
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 Improvement	its	5600	4,200.00	4,000.00	-4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,136.99)	(3,730.00)	-85.7%
Professional/Consulting Services and Operating Expenditures		5800	306,947.80	225,845.00	-26.4%
Communications		5900	14,000.00	12,000.00	-14.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		315,326.60	257,865.00	-18.2%
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 C	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	437,631.00	440,275.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		437,631.00	440,275.00	0.6%
TOTAL, EXPENDITURES			13,988,859.36	12,494,403.00	-10.7%

### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

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

### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

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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	9,532,106.00	8,967,268.00	-5.9%
3) Other State Revenue		8300-8599	580,000.00	555,000.00	-4.3%
4) Other Local Revenue		8600-8799	3,240,251.26	3,041,157.00	-6.1%
5) TOTAL, REVENUES			13,352,357.26	12,563,425.00	-5.9%
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		13,551,228.36	12,054,128.00	-11.0%
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		437,631.00	440,275.00	0.6%
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			13,988,859.36	12,494,403.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER			(636,502.10)	69,022.00	110.99/
FINANCING SOURCES AND USES (A5 - B10)			(636,502.10)	69,022.00	-110.8%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

# July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

			2016-17	2017-18	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(636,502.10)	69,022.00	-110.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,090,729.24	3,454,227.14	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,090,729.24	3,454,227.14	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,090,729.24	3,454,227.14	-15.6%
2) Ending Balance, June 30 (E + F1e)			3,454,227.14	3,523,249.14	2.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,454,227.14	3,523,249.14	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, Scho	( 2,478,465.14	2,514,336.14
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-C	975,762.00	1,008,913.00
Total, Restr	icted Balance	3,454,227.14	3,523,249.14

Description	Bassures Codes	Object Codes	2016-17	2017-18 Budget	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	54.00	89.00	64.8%
5) TOTAL, REVENUES			54.00	89.00	64.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		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)			54.00	89.00	64.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

# July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			54.00	89.00	64.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	8,389.17	8,443.17	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,389.17	8,443.17	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,389.17	8,443.17	0.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			8,443.17	8,532.17	1.19
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	8,443.17	8,532.17	1.19
Deferred Maintenance Fund	0000	9760	8	,532.17	
Deferred Maintenance Fund	0000	9760	8,443.17		
d) Assigned Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
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		
<ol> <li>Fair Value Adjustment to Cash in County Treasury</li> </ol>		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
1) Deferred Inflows of Resources		9690	0.00		
,		9090			
2) TOTAL, DEFERRED INFLOWS			0.00		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
		0500		0.00	0.001
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales		0004		0.00	0.00/
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	54.00	89.00	64.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54.00	89.00	64.8%
TOTAL, REVENUES			54.00	89.00	64.8%

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

# July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	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
Description INTERFUND TRANSFERS	Resource codes		Estimateu Actuais	Duuget	Difference
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				0.00	
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		7033	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
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		0000	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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## July 1 Budget Building Fund Expenditures by Object

President	December 2 dec		2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	450,000.00	684,858.00	52.2%
5) TOTAL, REVENUES			450,000.00	684,858.00	52.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	958,188.90	609,919.00	-36.3%
3) Employee Benefits		3000-3999	375,394.32	263,596.00	-29.8%
4) Books and Supplies		4000-4999	1,253,813.10	1,340,371.00	6.9%
5) Services and Other Operating Expenditures		5000-5999	33,504.75	28,883.00	-13.8%
6) Capital Outlay		6000-6999	9,393,305.83	10,534,714.00	12.2%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		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			12,014,206.90	12,777,483.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,564,206.90)	(12,092,625.00)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	38,245,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,245,000.00	0.00	-100.0%

# July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,680,793.10	(12,092,625.00)	-145.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,475,289.00	71,156,082.10	60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,475,289.00	71,156,082.10	60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,475,289.00	71,156,082.10	60.0%
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ol>			71,156,082.10	59,063,457.10	-17.0%
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	71,156,082.10	59,063,457.10	-17.0%
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%

Mt. Diablo Unified Contra Costa County

## July 1 Budget Building Fund Expenditures by Object

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

Mt. Diablo Unified Contra Costa County

## July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE	Resource codes	Object Codes	Estimated Actuals	Buuget	Difference
		0004	0.00	0.00	0.00
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	450,000.00	684,858.00	52.2%
Net Increase (Decrease) in the Fair Value of Investment	S	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			450,000.00	684,858.00	52.2%
TOTAL, REVENUES			450,000.00	684,858.00	52.2%

# July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	87,857.45	114,094.00	29.99
Classified Supervisors' and Administrators' Salaries		2300	680,909.00	266,532.00	-60.99
Clerical, Technical and Office Salaries		2400	189,422.45	229,293.00	21.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			958,188.90	609,919.00	-36.3
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0'
PERS		3201-3202	128,901.05	94,990.00	-26.3
OASDI/Medicare/Alternative		3301-3302	71,413.55	46,533.00	-34.8
Health and Welfare Benefits		3401-3402	124,272.00	89,720.00	-27.8
Unemployment Insurance		3501-3502	434.07	305.00	-29.7
Workers' Compensation		3601-3602	28,269.18	18,409.00	-34.9
OPEB, Allocated		3701-3702	18,704.00	11,959.00	-36.1
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	3,400.47	1,680.00	-50.6
TOTAL, EMPLOYEE BENEFITS			375,394.32	263,596.00	-29.8
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	28,233.70	76,806.00	172.0
Noncapitalized Equipment		4400	1,225,579.40	1,263,565.00	3.1
TOTAL, BOOKS AND SUPPLIES			1,253,813.10	1,340,371.00	6.9
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	2,925.40	0.00	-100.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	166.53	0.00	-100.0

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## July 1 Budget Building Fund Expenditures by Object

Description	lesource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and				200300	
Operating Expenditures		5800	30,412.82	28,792.00	-5.3%
Communications		5900	0.00	91.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		33,504.75	28,883.00	-13.8%
CAPITAL OUTLAY					
Land		6100	9,740.74	9,661.00	-0.8%
Land Improvements		6170	20,000.00	20,000.00	0.0%
Buildings and Improvements of Buildings		6200	8,926,854.14	9,961,869.00	11.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	135,223.00	New
Equipment		6400	436,710.95	407,961.00	-6.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,393,305.83	10,534,714.00	12.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,014,206.90	12,777,483.00	6.4%

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## July 1 Budget Building Fund Expenditures by Object

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

# July 1 Budget Building Fund Expenditures by Object

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	38,245,000.00	0.00	-100.09
Proceeds from Sale/Lease-		0050			
Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources County School Bldg Aid		8961	0.00	0.00	0.04
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.04
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			38,245,000.00	0.00	-100.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES		1000	0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			38,245,000.00	0.00	-100.0

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## July 1 Budget Building Fund Expenditures by Function

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			2016-17	2017 19	Deveent
Description	Function Codes	Object Codes		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	450,000.00	684,858.00	52.2%
5) TOTAL, REVENUES			450,000.00	684,858.00	52.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,014,206.90	12,777,483.00	6.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,014,206.90	12,777,483.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,564,206.90)	(12,092,625.00)	4.6%
D. OTHER FINANCING SOURCES/USES			( ), , , , , , , , , , , , , , , , , , ,		
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		9030 0070	20.245.000.00	0.00	400.00/
a) Sources		8930-8979	38,245,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,245,000.00	0.00	-100.0%

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## July 1 Budget Building Fund Expenditures by Function

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			2016-17	2017-18	Percent
Description	Function Codes	Object Codes		Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26.680.793.10	(12,092,625.00)	-145.3%
F. FUND BALANCE, RESERVES			20,000,700.70	(12,002,020.00)	110.070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,475,289.00	71,156,082.10	60.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,475,289.00	71,156,082.10	60.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,475,289.00	71,156,082.10	60.0%
<ul> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ul>			71,156,082.10	59,063,457.10	-17.0%
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	71,156,082.10	59,063,457.10	-17.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
9010	Other Restricted Local	71,156,082.10	59,063,457.10
Total, Restric	cted Balance	71,156,082.10	59,063,457.10

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## July 1 Budget Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,074,282.22	1,878,774.00	-9.4%
5) TOTAL, REVENUES			2,074,282.22	1,878,774.00	-9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,931.00	27,865.00	55.4%
3) Employee Benefits		3000-3999	14,820.00	22,298.00	50.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	81,255.00	30.00	-100.0%
6) Capital Outlay		6000-6999	332,585.00	0.00	-100.09
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	192,000.00	120,000.00	-37.59
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00
9) TOTAL, EXPENDITURES			638,591.00	170,193.00	-73.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,435,691.22	1,708,581.00	19.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0'
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0'

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,435,691.22	1,708,581.00	19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	7,046,352.01	8,482,043.23	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,046,352.01	8,482,043.23	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,046,352.01	8,482,043.23	20.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			8,482,043.23	10,190,624.23	20.1%
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	8,482,043.23	10,190,624.23	20.1%
Developer Fees Fund	0000	9760		10,190,624.23	
Developer Fees Fund	0000	9760	8,482,043.23		
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%

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

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes		0004			0.00
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	69,118.00	78,774.00	14.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,005,164.22	1,800,000.00	-10.2%
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			2,074,282.22	1,878,774.00	-9.4%
TOTAL, REVENUES			2,074,282.22	1,878,774.00	-9.4%

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## July 1 Budget Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES			0.00	0.00	0.070
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	17,931.00	27,865.00	55.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,931.00	27,865.00	55.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,480.00	4,328.00	74.5%
OASDI/Medicare/Alternative		3301-3302	1,303.00	2,132.00	63.6%
Health and Welfare Benefits		3401-3402	9,716.00	14,059.00	44.7%
Unemployment Insurance		3501-3502	9.00	14.00	55.6%
Workers' Compensation		3601-3602	513.00	839.00	63.5%
OPEB, Allocated		3701-3702	783.00	926.00	18.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			14,820.00	22,298.00	50.5%
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	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
	Resource Codes	Object Codes	Estimated Actuals	Budget	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 Improvement	ents	5600	77,019.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,236.00	30.00	-99.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		81,255.00	30.00	-100.0%
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	332,585.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			332,585.00	0.00	-100.0%
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	192,000.00	120,000.00	-37.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		192,000.00	120,000.00	-37.5%
TOTAL, EXPENDITURES			638,591.00	170,193.00	-73.3%

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	0.04
(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
		7019			
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			0.00	0.00	0.04
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

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## July 1 Budget Capital Facilities Fund Expenditures by Function

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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	2,074,282.22	1,878,774.00	-9.4%
5) TOTAL, REVENUES			2,074,282.22	1,878,774.00	-9.4%
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		36,959.00	50,163.00	35.7%
8) Plant Services	8000-8999		409,632.00	30.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	192,000.00	120,000.00	-37.5%
10) TOTAL, EXPENDITURES			638,591.00	170,193.00	-73.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,435,691.22	1,708,581.00	19.0%
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)			1,435,691.22	1,708,581.00	19.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,046,352.01	8,482,043.23	20.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,046,352.01	8,482,043.23	20.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,046,352.01	8,482,043.23	20.4%
<ul> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ul>			8,482,043.23	10,190,624.23	20.1%
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	8,482,043.23	10,190,624.23	20.1%
Developer Fees Fund	0000	9760		10,190,624.23	
Developer Fees Fund	0000	9760	8,482,043.23		
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%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	17,129.00	16,644.00	-2.8%
5) TOTAL, REVENUES			17,129.00	16,644.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	819.00	1,551.00	89.4%
3) Employee Benefits		3000-3999	645.00	1,219.00	89.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	240,883.00	33.00	-100.0%
6) Capital Outlay		6000-6999	1,893,194.74	0.00	-100.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,135,541.74	2,803.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,118,412.74)	13,841.00	-100.7%
D. OTHER FINANCING SOURCES/USES				-,	
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,118,412.74)	13,841.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,186,711.51	68,298.77	-96.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,186,711.51	68,298.77	-96.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,186,711.51	68,298.77	-96.9%
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> </ol>			68,298.77	82,139.77	20.3%
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	68,298.77	82,139.77	20.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

## July 1 Budget County School Facilities Fund Expenditures by Object

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

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## July 1 Budget County School Facilities Fund Expenditures by Object

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	17,129.00	16,644.00	-2.8%
Net Increase (Decrease) in the Fair Value of Investment	S	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			17,129.00	16,644.00	-2.8%
TOTAL, REVENUES			17,129.00	16,644.00	-2.8%

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	819.00	1,551.00	89.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			819.00	1,551.00	89.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	111.00	240.00	116.2%
OASDI/Medicare/Alternative		3301-3302	59.00	118.00	100.0%
Health and Welfare Benefits		3401-3402	409.00	732.00	79.0%
Unemployment Insurance		3501-3502	2.00	3.00	50.0%
Workers' Compensation		3601-3602	23.00	47.00	104.3%
OPEB, Allocated		3701-3702	41.00	79.00	92.7%
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			645.00	1,219.00	89.0%
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	t Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5	100	0.00	0.00	0.0%
Travel and Conferences	5	200	0.00	0.00	0.0%
Insurance	540	0-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5	500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	is 5	600	240,845.00	0.00	-100.09
Transfers of Direct Costs	5	710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5	750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5	800	38.00	33.00	-13.29
Communications	5	900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDIN	URES		240,883.00	33.00	-100.09
CAPITAL OUTLAY					
Land	6	100	0.00	0.00	0.04
Land Improvements	6	170	0.00	0.00	0.04
Buildings and Improvements of Buildings	6	200	1,893,194.74	0.00	-100.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6	300	0.00	0.00	0.0
Equipment	6	400	0.00	0.00	0.09
Equipment Replacement	6	500	0.00	0.00	0.00
TOTAL, CAPITAL OUTLAY			1,893,194.74	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools	7	211	0.00	0.00	0.0
To County Offices	7	212	0.00	0.00	0.0
To JPAs	7	213	0.00	0.00	0.04
All Other Transfers Out to All Others	7	299	0.00	0.00	0.0'
Debt Service					
Debt Service - Interest	7	438	0.00	0.00	0.0'
Other Debt Service - Principal	7	439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0
TOTAL, EXPENDITURES			2,135,541.74	2,803.00	-99.9

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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%
		7031			
(d) TOTAL, USES			0.00	0.00	0.0%
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%

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## July 1 Budget County School Facilities Fund Expenditures by Function

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			2010 17	2017 10	Demonst
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%
			0.00		
2) Federal Revenue		8100-8299		0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,129.00	16,644.00	-2.8%
5) TOTAL, REVENUES			17,129.00	16,644.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,135,541.74	2,803.00	-99.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,135,541.74	2,803.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,118,412.74)	13,841.00	-100.7%
D. OTHER FINANCING SOURCES/USES				,	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		9020 9070	0.00	0.00	0.00/
		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)			(2,118,412.74)	13,841.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,186,711.51	68,298.77	-96.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,186,711.51	68,298.77	-96.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,186,711.51	68,298.77	-96.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			68,298.77	82,139.77	20.3%
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	68,298.77	82,139.77	20.3%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
7710	State School Facilities Projects	68,298.77	82,139.77
Total, Restric	ted Balance	68,298.77	82,139.77

## July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES		-			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,500.00	4,309.00	-21.7%
5) TOTAL, REVENUES			5,500.00	4,309.00	-21.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	620,944.00	651,243.00	4.9%
3) Employee Benefits		3000-3999	350,793.77	370,886.00	5.7%
4) Books and Supplies		4000-4999	11,811.68	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	287,203.00	17,856,000.00	6117.2%
7) Other Outgo (excluding Transfers of Indirect		7100-7299,		,,	
Costs)		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,270,752.45	18,878,129.00	1385.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(1,265,252.45)	(18,873,820.00)	1391.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	810,000.00	18,878,129.00	2230.6%
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			810,000.00	18,878,129.00	2230.6%

## July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,252.45)	4,309.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	787,170.20	331,917.75	-57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,170.20	331,917.75	-57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,170.20	331,917.75	-57.89
<ul> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ul>			331,917.75	336,226.75	1.39
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	0.09
Other Commitments		9760	331,917.75	336,226.75	1.39
Measure A Operating Fund	0000	9760		336,226.75	
Measure A Operating Fund	0000	9760	331,917.75		
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

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## July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

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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 Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00	•	
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Mt. Diablo Unified Contra Costa County

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## July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

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			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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 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	5,500.00	4,309.00	-21.7%
Net Increase (Decrease) in the Fair Value of Investment	S	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			5,500.00	4,309.00	-21.7%
TOTAL, REVENUES			5,500.00	4,309.00	-21.7%

## July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	535,677.00	567,202.00	5.9
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	85,267.00	84,041.00	-1.4
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			620,944.00	651,243.00	4.9
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	84,432.00	98,917.00	17.2
OASDI/Medicare/Alternative		3301-3302	44,871.77	49,829.00	11.0
Health and Welfare Benefits		3401-3402	183,933.00	186,174.00	1.2
Unemployment Insurance		3501-3502	275.00	325.00	18.2
Workers' Compensation		3601-3602	17,685.00	19,600.00	10.8
OPEB, Allocated		3701-3702	19,586.00	16,040.00	-18.1
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	11.00	1.00	-90.9
TOTAL, EMPLOYEE BENEFITS			350,793.77	370,886.00	5.7
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	1,977.72	0.00	-100.0
Noncapitalized Equipment		4400	9,833.96	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			11,811.68	0.00	-100.0
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 Improvement	nts	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

### July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

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Description R	esource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
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 EXPENDITU	JRES		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	10.00	17,856,000.00	178559900.0%
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	287,193.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			287,203.00	17,856,000.00	6117.2%
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					
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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,270,752.45	18,878,129.00	1385.6%

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#### July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	810,000.00	18,878,129.00	2230.6%
(a) TOTAL, INTERFUND TRANSFERS IN			810,000.00	18,878,129.00	2230.6%
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%

## July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

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		Form	49

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%
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)			810,000.00	18,878,129.00	2230.6%

### July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Function

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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	5,500.00	4,309.00	-21.7%
5) TOTAL, REVENUES			5,500.00	4,309.00	-21.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,270,752.45	18,878,129.00	1385.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,270,752.45	18,878,129.00	1385.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,265,252.45)	(18,873,820.00)	1391.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	810,000.00	18,878,129.00	2230.6%
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			810,000.00	18,878,129.00	2230.6%

### July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,252.45)	4,309.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	787,170.20	331,917.75	-57.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			787,170.20	331,917.75	-57.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			787,170.20	331,917.75	-57.8%
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ol>			331,917.75	336,226.75	1.3%
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	331,917.75	336,226.75	1.3%
Measure A Operating Fund	0000	9760		336,226.75	
Measure A Operating Fund	0000	9760	331,917.75		
<ul> <li>d) Assigned</li> <li>Other Assignments (by Resource/Object)</li> </ul>		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%

## July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES		-			
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,883,849.52	1,916,973.00	1.8%
3) Other State Revenue		8300-8599	251,667.00	119,000.00	-52.7%
4) Other Local Revenue		8600-8799	32,752,528.00	36,360,189.00	11.0%
5) TOTAL, REVENUES			34,888,044.52	38,396,162.00	10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	37,147,039.00	38,259,982.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,147,039.00	38,259,982.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(2,258,994.48)	136,180.00	-106.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

## July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,258,994.48)	136,180.00	-106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,903,285.58	29,644,291.10	-7.19
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,903,285.58	29,644,291.10	-7.19
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,903,285.58	29,644,291.10	-7.19
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			29,644,291.10	29,780,471.10	0.5%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Revolving Cash		9711	0.00	0.00	0.07
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	29,644,291.10	29,780,471.10	0.59
Measure C Debt Service Fund	0000	9760		29,780,471.10	
Measure C Debt Service Fund	0000	9760	29,644,291.10		
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
		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0

Mt. Diablo Unified Contra Costa County

#### July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

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

Mt. Diablo Unified Contra Costa County

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#### July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,883,849.52	1,916,973.00	1.8%
TOTAL, FEDERAL REVENUE			1,883,849.52	1,916,973.00	1.8%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	251,560.00	119,000.00	-52.7%
Other Subventions/In-Lieu Taxes		8572	107.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			251,667.00	119,000.00	-52.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	31,330,469.00	34,990,832.00	11.7%
Unsecured Roll		8612	863,463.00	743,000.00	-14.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	459,596.00	445,000.00	-3.2%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	99,000.00	181,357.00	83.2%
Net Increase (Decrease) in the Fair Value of Investment	S	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			32,752,528.00	36,360,189.00	11.0%
TOTAL, REVENUES			34,888,044.52	38,396,162.00	10.1%

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#### July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	18,142,352.00	19,113,231.00	5.4%
Bond Interest and Other Service Charges		7434	19,004,687.00	19,146,751.00	0.7%
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 O	Costs)		37,147,039.00	38,259,982.00	3.0%
TOTAL, EXPENDITURES			37,147,039.00	38,259,982.00	3.0%

## July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
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	0.00

#### July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,883,849.52	1,916,973.00	1.8%
3) Other State Revenue		8300-8599	251,667.00	119,000.00	-52.7%
4) Other Local Revenue		8600-8799	32,752,528.00	36,360,189.00	11.0%
5) TOTAL, REVENUES			34,888,044.52	38,396,162.00	10.1%
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		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%
	7000-7999				
7) General Administration			0.00	0.00	0.0%
8) Plant Services	8000-8999	Except	0.00	0.00	0.0%
9) Other Outgo	9000-9999	7600-7699	37,147,039.00	38,259,982.00	3.0%
10) TOTAL, EXPENDITURES			37,147,039.00	38,259,982.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(2,258,994.48)	136,180.00	-106.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		0000 0000	0.00	0.00	0.0%
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

## July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,258,994.48)	136,180.00	-106.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,903,285.58	29,644,291.10	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,903,285.58	29,644,291.10	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,903,285.58	29,644,291.10	-7.1%
<ul> <li>2) Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> <li>a) Nonspendable</li> </ul>			29,644,291.10	29,780,471.10	0.5%
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	29,644,291.10	29,780,471.10	0.5%
Measure C Debt Service Fund Measure C Debt Service Fund	0000 0000	9760 9760	29,644,291.10	29,780,471.10	
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%

### July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES				_	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,833,415.00	6,855,580.00	0.3%
5) TOTAL, REVENUES			6,833,415.00	6,855,580.00	0.3%
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%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		7100-7299, 7400-7499	331,572.08	1,774,200.00	435.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			331,572.08	1,774,200.00	435.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			6,501,842.92	5,081,380.00	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	810,000.00	18,878,129.00	2230.6%
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			(810,000.00)	(18,878,129.00)	2230.6%

### July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,691,842.92	(13,796,749.00)	-342.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	27,738,077.85	33,429,920.77	20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,738,077.85	33,429,920.77	20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,738,077.85	33,429,920.77	20.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			33,429,920.77	19,633,171.77	-41.3%
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	33,429,920.77	19,633,171.77	-41.3%
Measure C Debt Service Fund	0000	9760		19,633,171.77	
Measure A Debt Service Fund	0000	9760	33,429,920.77		
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%

Mt. Diablo Unified Contra Costa County

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#### July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

07 61754 0000000 Form 52

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

Mt. Diablo Unified Contra Costa County

### July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

07 61754 0000000 Form 52

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	0.09
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	0.00
Unsecured Roll		8612	0.00	0.00	0.00
Prior Years' Taxes		8613	0.00	0.00	0.0
Supplemental Taxes		8614	6,775,860.00	6,775,000.00	0.04
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Interest		8660	57,555.00	80,580.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments	\$	8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.04
All Other Transfers In from All Others		8799	0.00	0.00	0.04
TOTAL, OTHER LOCAL REVENUE			6,833,415.00	6,855,580.00	0.39
TOTAL, REVENUES			6,833,415.00	6,855,580.00	0.39

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#### July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	1,225,000.00	New
Bond Interest and Other Service Charges		7434	331,572.08	549,200.00	65.6%
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 0	Costs)		331,572.08	1,774,200.00	435.1%
TOTAL, EXPENDITURES			331,572.08	1,774,200.00	435.1%

#### July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	810,000.00	18,878,129.00	2230.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			810,000.00	18,878,129.00	2230.6%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.04
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
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					

#### July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,833,415.00	6,855,580.00	0.3%
5) TOTAL, REVENUES			6,833,415.00	6,855,580.00	0.3%
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	331,572.08	1,774,200.00	435.1%
10) TOTAL, EXPENDITURES			331,572.08	1,774,200.00	435.1%
C. EXCESS (DEFICIENCY) OF REVENUES			001,012.00	1,171,200.00	100.170
OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			6,501,842.92	5,081,380.00	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	810,000.00	18,878,129.00	2230.6%
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			(810,000.00)	(18,878,129.00)	2230.6%

### July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,691,842.92	(13,796,749.00)	-342.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,738,077.85	33,429,920.77	20.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,738,077.85	33,429,920.77	20.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,738,077.85	33,429,920.77	20.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			33,429,920.77	19,633,171.77	-41.3%
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	33,429,920.77	19,633,171.77	-41.3%
Measure C Debt Service Fund Measure A Debt Service Fund	0000 0000	9760 9760	33,429,920.77	19,633,171.77	
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%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	562.00	430.00	-23.5%
5) TOTAL, REVENUES			562.00	430.00	-23.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2.00	3.00	50.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>		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			2.00	3.00	50.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			560.00	427.00	-23.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			560.00	427.00	-23.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	55,277.94	55,837.94	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,277.94	55,837.94	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			55,277.94	55,837.94	1.0%
2) Ending Net Position, June 30 (E + F1e)			55,837.94	56,264.94	0.8%
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	55,837.94	56,264.94	0.8%

Mt. Diablo Unified Contra Costa County

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

07 61754 0000000 Form 73

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

Mt. Diablo Unified Contra Costa County

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

07 61754 0000000 Form 73

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

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

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	562.00	430.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investme	nts	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			562.00	430.00	-23.5%
TOTAL, REVENUES			562.00	430.00	-23.5%

E.

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	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	2.00	3.00	50.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S		2.00	3.00	50.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.0%
TOTAL, EXPENSES			2.00	3.00	50.0%

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

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

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#### July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Function

			2016-17	2017-18	Percent
Description	Function Codes	Object Codes		Budget	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	562.00	430.00	-23.5%
5) TOTAL, REVENUES			562.00	430.00	-23.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2.00	3.00	50.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2.00	3.00	50.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			560.00	427.00	-23.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

#### July 1 Budget Foundation Private-Purpose Trust Fund Expenses by Function

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			560.00	427.00	-23.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	55,277.94	55,837.94	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,277.94	55,837.94	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			55,277.94	55,837.94	1.0%
2) Ending Net Position, June 30 (E + F1e)			55,837.94	56,264.94	0.8%
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	55,837.94	56,264.94	0.8%

ontra Costa County	•					Form	
	2016-17 Estimated Actuals			2	2017-18 Budget		
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	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	00 005 07	00 007 40	00.070.00	00 407 00	00 407 00	00.040.44	
ADA)	30,235.37	30,237.48	30,270.80	29,487.89	29,487.89	30,040.44	
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	20 225 27	20 227 40	20.070.00	00 407 00	20 407 00	20.040.44	
(Sum of Lines A1 through A3) 5. District Funded County Program ADA	30,235.37	30,237.48	30,270.80	29,487.89	29,487.89	30,040.44	
a. County Community Schools							
b. Special Education-Special Day Class	46.56	46.56	46.56	47.38	47.38	47.38	
c. Special Education-NPS/LCI	10.00	10.00	10.00	11.00	11.00	11.00	
d. Special Education Extended Year	4.88	4.88	4.88	4.88	4.88	4.88	
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				50.00		50.00	
(Sum of Lines A5a through A5f) 6. TOTAL DISTRICT ADA	51.44	51.44	51.44	52.26	52.26	52.26	
(Sum of Line A4 and Line A5g)	30,286.81	30,288.92	30,322.24	29,540.15	29,540.15	30,092.70	
7. Adults in Correctional Facilities	30,200.01	30,200.92	30,322.24	29,040.15	29,040.15	30,092.70	
8. Charter School ADA							
(Enter Charter School ADA using							
Tab C. Charter School ADA)							

	2016-17 Estimated Actuals			2	017-18 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	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						
<ul> <li>b. Special Education-Special Day Class</li> </ul>						
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)						

		2016-17 Estimated Actuals		2017-18 Budget		ət	
					Estimated P-2	Estimated	Estimated
	escription CHARTER SCHOOL ADA	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
	Authorizing LEAs reporting charter school SACS financial	l data in their Fur	nd 0.1 0.9 or 62 i	ise this workshee	et to report ADA f	or those charter	schools
	Charter schools reporting SACS financial data separately				•		
							T NBR
	FUND 01: Charter School ADA corresponding to SA	CS financial da	ta reported in F	und 01.			
1.	Total Charter School Regular ADA						
	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					-	
	<ul> <li>a. County Community Schools</li> <li>b. Special Education-Special Day Class</li> </ul>						
	c. Special Education-Special Day Class						
	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	0.00	0.00	0.00	0.00	0.00	0.00
	(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 financ	ial data reporte	d in Fund 09 or	Fund 62		
	Total Charter School Regular ADA	230.34	230.34	230.34	241.92	241.92	241.92
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	0.00	0.00	0.00	0.00	0.00	0.00
Ľ	(Sum of Lines C5, C6d, and C7f)	230.34	230.34	230.34	241.92	241.92	241.92
9.	TOTAL CHARTER SCHOOL ADA						
	Reported in Fund 01, 09, or 62						
	(Sum of Lines C4 and C8)	230.34	230.34	230.34	241.92	241.92	241.92

ANN	ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS							
insu to th gove	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 ti	To the County Superintendent of Schools:							
()	() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):							
	Total liabilities actuarially determined:       \$         Less: Amount of total liabilities reserved in budget:       \$         Estimated accrued but unfunded liabilities:       \$							
( <u>X</u> )	( X_) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information: Mt. Diablo Unified School District participates in the CSAC-EIA Workers' Compensation JPA							
()	This school district is not self-insured for	or workers' compensation claims.						
Signed		Date of Meetin	ng: <u>Jun 26, 2017</u>					
	Clerk/Secretary of the Governing Board (Original signature required)							
	For additional information on this certific	ication, please contact:						
Name:	Nance Juner							
Title:	itle: Director of Fiscal Services							
Telephone:	Telephone: <u>925-682-8000, x4092</u>							
E-mail:	junern@mdusd.org							

#### July 1 Budget General Fund Multiyear Projections Unrestricted

Unrestricted						
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 a	nd E;					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES	8010 8000	2(1 544 717 00	0.220/	2(0.704.557.00	1.0(0/	2(2,4(2,(52,00
<ol> <li>LCFF/Revenue Limit Sources</li> <li>Federal Revenues</li> </ol>	8010-8099 8100-8299	261,544,717.00 308,790.00	-0.32%	260,704,557.00 300,430.00	1.06% -1.35%	263,463,652.00 296,385.00
3. Other State Revenues	8300-8599	5,587,091.00	-0.62%	5,552,703.00	0.97%	5,606,676.00
4. Other Local Revenues	8600-8799	3,087,542.00	128.80%	7,064,313.00	-2.71%	6,873,062.00
5. Other Financing Sources						
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(65,022,150.00)	-6.62%	(60,718,471.00)	-0.43%	(60,455,019.00)
6. Total (Sum lines A1 thru A5c)	0700 0777	205,505,990.00	3.60%	212,903,532.00	1.35%	215,784,756.00
B. EXPENDITURES AND OTHER FINANCING USES		200,000,000	5.0070	212,705,552.00	1.5570	215,761,750.00
EXPENDITURES AND OTHER FINANCING USES     1. Certificated Salaries						
				120 772 150 00		101 500 110 00
a. Base Salaries				130,772,159.00		121,539,112.00
b. Step & Column Adjustment						1,518,446.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,233,047.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	130,772,159.00	-7.06%	121,539,112.00	1.25%	123,057,558.00
2. Classified Salaries						
a. Base Salaries				32,201,204.00		27,593,304.00
<ul> <li>b. Step &amp; Column Adjustment</li> </ul>						413,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,607,900.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,201,204.00	-14.31%	27,593,304.00	1.50%	28,007,204.00
3. Employee Benefits	3000-3999	57,408,603.00	-7.68%	52,999,960.00	6.51%	56,451,678.00
4. Books and Supplies	4000-4999	16,011,631.00	-57.31%	6,834,602.00	-41.03%	4,030,072.00
5. Services and Other Operating Expenditures	5000-5999	20,818,015.00	-56.03%	9,152,647.00	-23.20%	7,029,421.00
6. Capital Outlay	6000-6999	134,700.00	3.19%	138,997.00	2.86%	142,972.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	572,936.00	0.00%	572,936.00	0.00%	572,936.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,121,706.00)	14.78%	(4,730,699.00)	0.62%	(4,760,119.00)
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)		253,797,542.00	-15.64%	214,100,859.00	0.20%	214,531,722.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(48,291,552.00)		(1,197,327.00)		1,253,034.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		63,499,380.05		15,207,828.05		14,010,501.05
2. Ending Fund Balance (Sum lines C and D1)		15,207,828.05		14,010,501.05		15,263,535.05
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	625,000.00		625,000.00		625,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,247,336.05		3,241,208.05		4,481,558.05
e. Unassigned/Unappropriated		2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		2,2 1,200.00		.,,
1. Reserve for Economic Uncertainties	9789	11,335,492.00		10,144,293.00		10,156,977.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	2120	0.00		0.00		0.00
(Line D3f must agree with line D2)		15,207,828.05		14,010,501.05		15,263,535.05
(Enter Dot must agree with life D2)		13,207,828.03		14,010,001.05		10,200,000.00

# July 1 Budget General Fund Multiyear Projections Unrestricted

% Change	2018-19	%	
(Cols. C-A/A) (B)	Projection (C)	Change (Cols. E-C/C) (D)	2019-20 Projection (E)
			1
	0.00		0.0
	10,144,293.00		10,156,977.0
-	0.00		0.0
			1
	10,144,293.00		10,156,977.0
0		0 10,144,293.00	0 10,144,293.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments

projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Adjustments in B1d and B2d to match the anticipated resources available in the 2018-19 fiscal year.

#### July 1 Budget General Fund Multiyear Projections Restricted

	1	Restricted				
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	8010 8000	0.00	0.000/		0.009/	
<ol> <li>LCFF/Revenue Limit Sources</li> <li>Federal Revenues</li> </ol>	8010-8099 8100-8299	0.00 16,872,515.00	0.00%	17,235,274.00	0.00%	17,235,274.00
3. Other State Revenues	8300-8599	37,605,945.50	2.15%	38,414,473.00	2.35%	39,317,213.00
4. Other Local Revenues	8600-8799	4,495,555.00	72.70%	7,763,982.00	-0.70%	7,709,451.00
5. Other Financing Sources	0000 0000	0.00	0.000/		0.000/	
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	65,022,150.00	-6.62%	60,718,471.00	-0.45%	60,445,019.00
6. Total (Sum lines A1 thru A5c)		123,996,165.50	0.11%	124,132,200.00	0.46%	124,706,957.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,833,829.00		36,160,640.00
b. Step & Column Adjustment			-	326,811.00	-	337,507.00
c. Cost-of-Living Adjustment			-	520,011.00	-	551,561.00
d. Other Adjustments			-		-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,833,829.00	0.91%	36,160,640.00	0.93%	36,498,147.00
<ol> <li>Classified Salaries</li> </ol>	1000 1,,,,,	55,055,025.00	0.9170	50,100,010.00	0.9570	50, 150, 17.00
a. Base Salaries				22,252,654.00		22,149,731.00
b. Step & Column Adjustment			-	22,232,031.00	-	133,790.00
c. Cost-of-Living Adjustment			-		-	155,770.00
d. Other Adjustments			-	(102,923.00)	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,252,654.00	-0.46%	22,149,731.00	0.60%	22,283,521.00
3. Employee Benefits	3000-3999	35,125,449.00	-0.85%	34,826,871.00	-0.84%	34,533,544.00
4. Books and Supplies	4000-4999	7,095,675.50	-6.65%	6,623,799.00	-0.03%	6,621,510.00
<ol> <li>Services and Other Operating Expenditures</li> </ol>	5000-5999	19,057,983.00	-3.11%	18,465,933.00	-1.35%	18,217,317.00
<ol> <li>6. Capital Outlay</li> </ol>	6000-6999	1,145,320.00	-5.54%	1,081,856.00	2.86%	1,112,797.00
<ol> <li>Other Outgo (excluding Transfers of Indirect Costs)</li> </ol>	7100-7299, 7400-7499	64,269.00	0.08%	64,319.00	2.86%	66,159.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,476,996.00	34.28%	4,669,079.00	0.69%	4,701,158.00
9. Other Financing Uses	1500 1577	5,170,770.00	51.2070	1,007,077.00	0.0770	1,701,150.00
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)		124,052,175.50	-0.01%	124,042,228.00	-0.01%	124,034,153.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(56,010.00)		89,972.00		672,804.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,494,507.17		7,438,497.17		7,528,469.17
2. Ending Fund Balance (Sum lines C and D1)		7,438,497.17		7,528,469.17		8,201,273.17
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	-			
b. Restricted	9740	7,438,497.17		7,528,469.17	-	8,201,273.17
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)		7,438,497.17		7,528,469.17		8,201,273.17

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.

The adjustment in B2d is to match the anticipated resources available in the 2018-19 fiscal year.

					· · ·	
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	261,544,717.00	-0.32%	260,704,557.00	1.06%	263,463,652.00
2. Federal Revenues	8100-8299	17,181,305.00	2.06%	17,535,704.00	-0.02%	17,531,659.00
3. Other State Revenues	8300-8599	43,193,036.50	1.79%	43,967,176.00	2.18%	44,923,889.00
4. Other Local Revenues	8600-8799	7,583,097.00	95.54%	14,828,295.00	-1.66%	14,582,513.00
5. Other Financing Sources a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8929	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(10,000.00)
6. Total (Sum lines A1 thru A5c)	0,00 0,,,,	329,502,155.50	2.29%	337,035,732.00	1.03%	340,491,713.00
B. EXPENDITURES AND OTHER FINANCING USES					,	,
1. Certificated Salaries						
a. Base Salaries				166,605,988.00		157,699,752.00
b. Step & Column Adjustment			-	326,811.00		1,855,953.00
c. Cost-of-Living Adjustment			-	0.00		0.00
d. Other Adjustments			ŀ	(9,233,047.00)	-	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	166.605.988.00	-5.35%	157,699,752.00	1.18%	159,555,705.00
<ol> <li>Classified Salaries</li> </ol>	1000-1777	100,005,788.00	-5.5570	157,077,752.00	1.1070	157,555,705.00
a. Base Salaries				54,453,858.00		49,743,035.00
b. Step & Column Adjustment			-	0.00	-	547,690.00
			-	0.00	-	0.00
c. Cost-of-Living Adjustment			-		-	
d. Other Adjustments	2000 2000	54 452 959 00	9.(50/	(4,710,823.00)	1.100/	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,453,858.00	-8.65%	49,743,035.00	1.10%	50,290,725.00 90,985,222.00
3. Employee Benefits	3000-3999	92,534,052.00	-5.09%	87,826,831.00	3.60%	
4. Books and Supplies	4000-4999	23,107,306.50	-41.76%	13,458,401.00	-20.86%	10,651,582.00
5. Services and Other Operating Expenditures	5000-5999	39,875,998.00	-30.74%	27,618,580.00	-8.59%	25,246,738.00
6. Capital Outlay	6000-6999	1,280,020.00	-4.62%	1,220,853.00	2.86%	1,255,769.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	637,205.00	0.01%	637,255.00	0.29%	639,095.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(644,710.00)	-90.44%	(61,620.00)	-4.32%	(58,961.00)
9. Other Financing Uses	7(00 7(20	0.00	0.000/	0.00	0.000/	0.00
a. Transfers Out b. Other Uses	7600-7629 7630-7699	0.00	0.00%	0.00	0.00%	0.00
	/030-/099	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		277.040.717.50	10.510/		0.120/	
<ol> <li>Total (Sum lines B1 thru B10)</li> <li>NET INCREASE (DECREASE) IN FUND BALANCE</li> </ol>		377,849,717.50	-10.51%	338,143,087.00	0.13%	338,565,875.00
· · · · · · · · · · · · · · · · · · ·		(49.247.562.00)		(1 107 255 00)		1 025 929 00
(Line A6 minus line B11) D. FUND BALANCE		(48,347,562.00)		(1,107,355.00)		1,925,838.00
		70 002 997 22		22 646 225 22		21 529 070 22
<ol> <li>Net Beginning Fund Balance (Form 01, line F1e)</li> <li>Ending Fund Balance (Sum lines C and D1)</li> </ol>		70,993,887.22 22,646,325.22	-	22,646,325.22 21,538,970.22	-	21,538,970.22 23,464,808.22
<ol> <li>Ending Fund Balance (Sum lines C and D1)</li> <li>Components of Ending Fund Balance</li> </ol>		22,040,323.22	-	21,338,970.22	-	23,404,808.22
a. Nonspendable	9710-9719	625,000.00		625,000.00		625,000.00
b. Restricted	9710-9719 9740	7,438,497.17	-	7,528,469.17	-	8,201,273.17
c. Committed	2710	,,,,	-	1,020,109.17		0,201,275.17
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,247,336.05		3,241,208.05		4,481,558.05
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,335,492.00		10,144,293.00		10,156,977.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		22,646,325.22		21,538,970.22		23,464,808.22

#### July 1 Budget General Fund Multiyear Projections Unrestricted/Restricted

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	11,335,492.00		10,144,293.00		10,156,977.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,335,492.00		10,144,293.00		10,156,977.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special	100					
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
1. Enter the name(3) of the SEEF A(3).						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
objects 7211-7213 and 7221-7223; enter projections						
for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter p	projections)	29,487.89		29,459.66		29,063.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		377,849,717.50		338,143,087.00		338,565,875.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	s No)	0.00		0.00		0.00
<ul> <li>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</li> </ul>		377,849,717.50		338,143,087.00		338,565,875.00
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)		11,335,491.53		10,144,292.61		10,156,976.25
f. Reserve Standard - By Amount		11,555,171.55		10,111,272.01		10,100,070.20
		0.00		0.00		0.00
(Refer to Form 01CS, Criterion 10 for calculation details)						
g. Reserve Standard (Greater of Line F3e or F3f)		11,335,491.53		10,144,292.61		10,156,976.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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**

#### CRITERION: Average Daily Attendance 1.

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):	29,488	]
District's ADA Standard Percentage Level:	1.0%	]

# 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.

	Original Budget Funded ADA	Estimated/Unaudited Actuals Funded ADA	ADA Variance Level (If Budget is greater	
Fiscal Year	(Form A, Lines A4 and C4)*	(Form A, Lines A4 and C4)	than Actuals, else N/A)	Status
Third Prior Year (2014-15)		(Form X, Eince X Fand C T)		010100
District Regular	30,358	30,428		
Charter School				
Total ADA	30,358	30,428	N/A	Met
Second Prior Year (2015-16)				
District Regular	30,619	30,484		
Charter School				
Total ADA	30,619	30,484	0.4%	Met
First Prior Year (2016-17)				
District Regular	30,764	30,271		
Charter School		0		
Total ADA	30,764	30,271	1.6%	Not Met
Budget Year (2017-18)				
District Regular	30,040			
Charter School	0			
Total ADA	30,040			

# 1B. Comparison of District ADA to the Standard

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

STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions 1a. used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Expla	nation	:
(required	if NOT	met

The 2016-17 original budget ADA estimate was high due to the new charter schools in the district.

t)

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)

#### **CRITERION: Enrollment** 2.

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):	29,488	]
District's Enrollment Standard Percentage Level:	1.0%	]
ting the District's Enrollment Variances		

## 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.

	Enrollmer	nt	Enrollment Variance Level (If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	31,739	31,923		
Charter School				
Total Enrollment	31,739	31,923	N/A	Met
Second Prior Year (2015-16)				
District Regular	31,765	32,005		
Charter School				
Total Enrollment	31,765	32,005	N/A	Met
First Prior Year (2016-17)				
District Regular	31,795	31,279		
Charter School				
Total Enrollment	31,795	31,279	1.6%	Not Met
Budget Year (2017-18)				
District Regular	30,692			
Charter School				
Total Enrollment	30,692			

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

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met) Enrollment decreased due to the establishiment of new charters in our district. Enrollment estimates will be difficult to make as the charter schools increase the grade levels they serve.

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.

	P-2 ADA Estimated/Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	30,376	31,923	
Charter School		0	
Total ADA/Enrollment	30,376	31,923	95.2%
Second Prior Year (2015-16)			
District Regular	30,483	32,005	
Charter School			
Total ADA/Enrollment	30,483	32,005	95.2%
First Prior Year (2016-17)			
District Regular	30,235	31,279	
Charter School	0		
Total ADA/Enrollment	30,235	31,279	96.7%
		Historical Average Ratio:	95.7%
Distric	's ADA to Enrollment Standard (histori	cal average ratio plus 0.5%):	96.2%

#### 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.

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	29,488	30,692		
Charter School	0			
Total ADA/Enrollment	29,488	30,692	96.1%	Met
Ist Subsequent Year (2018-19)				
District Regular	29,123	30,304		
Charter School				
Total ADA/Enrollment	29,123	30,304	96.1%	Met
nd Subsequent Year (2019-20)				
District Regular	29,006	30,186		
Charter School				
Total ADA/Enrollment	29,006	30,186	96.1%	Met

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

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

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

Explanation: (required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies. LCFF Revenue Standard selected: LCFF Revenue

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

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

#### Projected LCFF Revenue

Has the District reached its LCFF I I I I I I I I I I I I I I I I I I		If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.			
	arget (Reference Only)	ſ	Budget Year (2017-18) 268,948,266.00	1st Subsequent Year (2018-19) 267.531.564.00	2nd Subsequent Year (2019-20) 270,339,926.00
LOFF	arget (Relefence Only)	L	200,940,200.00	267,531,564.00	270,339,920.00
	Change in Population	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a.	ADA (Funded) (Form A, lines A6 and C4)	30,322.24	30,092.70	29,459.66	29,063.03
b.	Prior Year ADA (Funded)	30,322.24	30,322.24	30,092.70	29,459.66
C.	Difference (Step 1a minus Step 1b)		(229.54)	(633.04)	(396.63)
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)	l	-0.76%	-2.10%	-1.35%
	Change in Funding Level	Г	257,413,330.00	261.544.717.00	260,130,519.00
a. b1.	Prior Year LCFF Funding COLA percentage (if district is at target)	Not Applicable	257,413,330.00	261,544,717.00	260,130,519.00
b2.	COLA amount (proxy for purposes of this	Netrippicable	ĺ		
	criterion)	Not Applicable	0.00	0.00	0.00
C.	Gap Funding (if district is not at target)	-	5,809,995.00	4,737,786.00	5,500,024.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus L	ine 2d)	5,809,995.00	4,737,786.00	5,500,024.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.26%	1.81%	2.11%
Step 3 -	Total Change in Population and Funding Le (Step 1d plus Step 2f)	vel	1.50%	-0.29%	0.76%
	LCFF Revenue Sta	ndard (Step 3. plus/minus 1%):	.50% to 2.50%	-1.29% to .71%	24% to 1.76%

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.

# 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)	125,632,890.00	128,145,548.00	130,708,459.00	133,322,628.00
Percent Change from Previous Year	Basic Aid Standard (percent change from	N/A	N/A	N/A
	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	1st Subsequent Year	2nd Subsequent Year
	(2017-18)	(2018-19)	(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	(2010-17)	(2017-10)	(2010-13)	(2013-20)
(Fund 01, Objects 8011, 8012, 8020-8089)	267,660,738.00	273,032,794.00	272,724,576.00	276,472,544.00
District's Pr	ojected Change in LCFF Revenue:	2.01%	-0.11%	1.37%
	LCFF Revenue Standard:	.50% to 2.50%	-1.29% to .71%	24% to 1.76%
	Status:	Met	Met	Met

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Estimated/Unaudited A (Resources (		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Third Prior Year (2014-15)	160,176,589.12	176,383,887.77	90.8%	
Second Prior Year (2015-16)	179,999,313.62	203,273,196.79	88.6%	
First Prior Year (2016-17)	204,496,575.78	233,857,709.65	87.4%	
		Historical Average Ratio:	88.9%	
		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard		3.0%	3.0%	3.0%
(historical avera	age ratio, plus/minus the greater 's reserve standard percentage):	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

#### 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.

	Budget - Ui (Resources)			
	Salaries and Benefits Total Expenditures Ratio			
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2017-18)	220,381,966.00	253,797,542.00	86.8%	Met
st Subsequent Year (2018-19)	202,132,376.00	214,100,859.00	94.4%	Not Met
nd Subsequent Year (2019-20)	207,516,440.00	214,531,722.00	96.7%	Not Met

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

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

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

Explanation: (required if NOT met) The increase in salary and benefits costs and the instability of State funding in 18-19 affects the ratio the 1st and 2nd subsequent years.

#### 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):	1.50%	-0.29%	0.76%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-8.50% to 11.50%	-10.29% to 9.71%	-9.24% to 10.76%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-3.50% to 6.50%	-5.29% to 4.71%	-4.24% to 5.76%

#### 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
	Objects 8100-8299) (Form MYP, Line A2)	Amount	Over Frevious Fear	Explanation Range
First Prior Year (2016-17)		20,461,962.49		
Budget Year (2017-18)		17,181,305.00	-16.03%	Yes
1st Subsequent Year (2018-19)		17,535,704.00	2.06%	No
2nd Subsequent Year (2019-20)	F	17,531,659.00	-0.02%	No
	L_	11,001,000.00	0.0270	110
Explanation: (required if Yes)	Federal Revenues are decreasing to the ending of	f grants such as the Elementary and	I Secondary Counseling Grant.	
	01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)		53,221,373.56		
Budget Year (2017-18)		43,193,036.50	-18.84%	Yes
1st Subsequent Year (2018-19)		43,967,176.00	1.79%	No
2nd Subsequent Year (2019-20)		44,923,889.00	2.18%	No
Explanation: (required if Yes) Other Local Revenue (Fund First Prior Year (2016-17)	State Revenues are decreasing due to the reduction of the	on of one-time funding from 16-17.		
Budget Year (2017-18)		7,583,097.00	-50.52%	Yes
1st Subsequent Year (2018-19)		14,828,295.00	95.54%	Yes
2nd Subsequent Year (2019-20)	F	14,582,513.00	-1.66%	No
		11,002,010.00	1.0070	110
Explanation: (required if Yes)	The local donations to the school sites are not buc	Igeted until they are received in the	budget year.	
Books and Supplies (Fund	01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	01; Objects 4000-4999) (Form MTP, Line B4)	26,924,025.64		
Budget Year (2017-18)	—	23,107,306.50	-14.18%	Yes
1st Subsequent Year (2018-19)		13,458,401.00	-41.76%	Yes
2nd Subsequent Year (2019-20)		10,651,582.00	-20.86%	Yes
		10,031,302.00	-20.00 /0	165
Explanation: (required if Yes)	Books and supplies are decreasing in accordance	with the decreased revenues.		

Budget Year (2017-18)

1st Subsequent Year (2018-19)

2nd Subsequent Year (2019-20)

Not Met

Not Met

Not Met

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

First Prior Year (2016-17)	42,726,897.42		
Budget Year (2017-18)	39,875,998.00	-6.67%	Yes
1st Subsequent Year (2018-19)	27,618,580.00	-30.74%	Yes
2nd Subsequent Year (2019-20)	25,246,738.00	-8.59%	Yes

Explanation: (required if Yes) Services and other expenditures are decreasing in accordance with the decreased revenues.

#### 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)	89,009,419.12				
Budget Year (2017-18)	67,957,438.50	-23.65%	Not Met		
1st Subsequent Year (2018-19)	76,331,175.00	12.32%	Not Met		
2nd Subsequent Year (2019-20)	77,038,061.00	0.93%	Met		
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)					
First Prior Year (2016-17)	69,650,923.06				

62,983,304.50

41,076,981.00

35,898,320.00

-9.57%

-34.78%

<u>-12.6</u>1%

# 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

	Explanation: Federal Revenue (linked from 6B if NOT met)	Federal Revenues are decreasing to the ending of grants such as the Elementary and Secondary Counseling Grant.
	Explanation: Other State Revenue (linked from 6B if NOT met)	State Revenues are decreasing due to the reduction of one-time funding from 16-17.
	Explanation: Other Local Revenue (linked from 6B if NOT met)	The local donations to the school sites are not budgeted until they are received in the budget year.
1b.	projected change, description	ected 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 is 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 Section 6A above and will also display in the explanation box below.
	Explanation: Books and Supplies (linked from 6B if NOT met)	Books and supplies are decreasing in accordance with the decreased revenues.
	Explanation:	Services and other expenditures are decreasing in accordance with the decreased revenues.

Services and Other Exps (linked from 6B if NOT met) 1

## 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.

- 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)

Yes	
	0.00

Status

Met

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

<ul> <li>Budgeted Expenditures</li> </ul>				
and Other Financing Uses				
(Form 01, objects 1000-7999)	377,849,717.50	3% of Total Current Year		
b. Plus: Pass-through Revenues		General Fund Expenditures		
and Apportionments		and Other Financing Uses	Amount Deposited <sup>1</sup>	Lesser of:
(Line 1b, if line 1a is No)		(Line 2c times 3%)	for 2014-15 Fiscal Year	3% or 2014-15 amount
c. Net Budgeted Expenditures				
and Other Financing Uses	377,849,717.50	11,335,491.53	6,435,607.00	6,435,607.00

d. Required Minimum Contribution

2% of Total Current Year General	Required Minimum
Fund Expenditures and Other	Contribution/
Financing Uses	Greater of: Lesser of 3% or
(Line 2c times 2%)	2014-15 amount or 2%
7 556 994 35	7 556 994 35

Budgeted Contribution 1	
to the Ongoing and Major	

Maintenance Account

e. OMMA/RMA Contribution

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

11,191,335.00

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

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

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

#### 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA	ENTRY: All data are extracted or calculated.	Third Prior Year	Second Prior Year	First Prior Year
	_	(2014-15)	(2015-16)	(2016-17)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Reserve for Economic Uncertainties			
	(Funds 01 and 17, Object 9789)	8,577,749.00	5,108,253.00	7,433,598.00
	b. Unassigned/Unappropriated			
	(Funds 01 and 17, Object 9790)	30,917,421.94	40,417,658.68	0.00
	c. Negative General Fund Ending Balances in Restricted			
	Resources (Fund 01, Object 979Z, if negative, for each of			
	resources 2000-9999)	0.00	0.00	0.00
	d. Available Reserves (Lines 1a through 1c)	39,495,170.94	45,525,911.68	7,433,598.00
2.	Expenditures and Other Financing Uses			
	<ul> <li>a. District's Total Expenditures and Other Financing Uses</li> </ul>			
	(Fund 01, objects 1000-7999)	289,201,164.46	318,105,496.24	369,544,645.26
	b. Plus: Special Education Pass-through Funds (Fund 10, resources			0.00
	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)	289,201,164.46	318,105,496.24	369,544,645.26
3.	District's Available Reserve Percentage			
	(Line 1d divided by Line 2c)	13.7%	14.3%	2.0%
	District's Deficit Spending Standard Percentage Levels			
	(Line 3 times 1/3):	4.6%	4.8%	0.7%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	10,868,279.15		N/A	Met
Second Prior Year (2015-16)	24,116,568.57	203,290,714.15	N/A	Met
First Prior Year (2016-17)	(19,959,184.80)	233,857,709.65	8.5%	Not Met
Budget Year (2017-18) (Information only)	(48,291,552.00)	253,797,542.00		

#### 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:

The salary increases to all employees causes the district's deficit spending percentage to be above the standard in 2016-17.

(required if NOT met)

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# 9. CRITERION: Fund Balance

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

	Percentage Level <sup>1</sup>		District ADA	
	1.7%	0	to	300
	1.3%	301	to	1,000
	1.0%	1,001	to	30,000
	0.7%	30,001	to	400,000
	0.3%	400,001	and	over
	<sup>1</sup> Percentage levels equate to a ra economic uncertainties over a thr		ould eliminate recom	mended reserves for
District Estimated P-2 ADA (Form A, Lines A6 and C4):	29,540	]		
District's Fund Balance Standard Percentage Level:	1.0%			

# 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.

	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2014-15)	23,983,968.00	48,473,717.13	N/A	Met
Second Prior Year (2015-16)	31,874,726.34	59,341,996.28	N/A	Met
First Prior Year (2016-17)	79,129,982.01	83,458,564.85	N/A	Met
Budget Year (2017-18) (Information only)	63,499,380.05			
<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)				

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

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

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

Explanation: (required if NOT met)

#### 10. CRITERION: Reserves

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

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

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

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

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

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

Yes

	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.	29,488	29,460	29,063
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

- 2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s):

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
<ul> <li>b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, abjects 7011 7013 and 7021 7023)</li> </ul>	0.00		
objects 7211-7213 and 7221-7223)	0.00		

#### 10B. Calculating the District's Reserve Standard

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

		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1.	Expenditures and Other Financing Uses			
	(Fund 01, objects 1000-7999) (Form MYP, Line B11)	377,849,717.50	338,143,087.00	338,565,875.00
2.	Plus: Special Education Pass-through			
	(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses			
	(Line B1 plus Line B2)	377,849,717.50	338,143,087.00	338,565,875.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent			
	(Line B3 times Line B4)	11,335,491.53	10,144,292.61	10,156,976.25
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)	11,335,491.53	10,144,292.61	10,156,976.25

# 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.

	e Amounts ricted 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)	11,335,492.00	10,144,293.00	10,156,977.00			
3.	General Fund - Unassigned/Unappropriated Amount	· · ·	· · ·	· · ·			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00			
4.	General Fund - Negative Ending Balances in Restricted Resources						
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)						
	(Form MYP, Line E1d)	0.00	0.00	0.00			
5.	Special Reserve Fund - Stabilization Arrangements						
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00					
6.	Special Reserve Fund - Reserve for Economic Uncertainties						
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00					
7.	Special Reserve Fund - Unassigned/Unappropriated Amount						
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00					
8.	District's Budgeted Reserve Amount						
	(Lines C1 thru C7)	11,335,492.00	10,144,293.00	10,156,977.00			
9.	District's Budgeted Reserve Percentage (Information only)						
	(Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%			
	District's Reserve Standard						
	(Section 10B, Line 7):	11,335,491.53	10,144,292.61	10,156,976.25			
	Status:	Met	Met	Met			

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

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

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

Explanation:

(required if NOT met)

# SUPPLEMENTAL INFORMATION

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

#### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
- 1b. If Yes, identify the liabilities and how they may impact the budget:

No

No

No

No

#### S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

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

- 1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?
- 1b. If Yes, identify the expenditures:

#### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

#### S5. Contributions

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

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

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

**District's Contributions and Transfers Standard:** 

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources	s 0000-1999, Object 8980)			
First Prior Year (2016-17)	(59,407,070.75)			
Budget Year (2017-18)	(65,022,150.00)	5,615,079.25	9.5%	Met
1st Subsequent Year (2018-19)	(60,718,471.00)	(4,303,679.00)	-6.6%	Met
2nd Subsequent Year (2019-20)	(60,455,019.00)	(263,452.00)	-0.4%	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)	82,400.00			
Budget Year (2017-18)	0.00	(82,400.00)	-100.0%	Not Met
1st Subsequent Year (2018-19)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
1d. Impact of Capital Projects			No	
Do you have any capital projects that may impact the general fund				

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

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

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

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

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

Explanation:		
(required if NOT met)		

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

Explanation: (required if NOT met)

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. 1c.

 The 2016-17 Transfer Out was a transfer to Adult Education for the Contra Costa Workforce Development Grant. This was a one-time transfer for the grant.

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

Project Information:

#### S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	S، Funding Sources (Reven		Object Codes Use	d For: ebt Service (Expenditures)	Principal Balance as of July 1, 2017
Capital Leases	.5 & 3	F01, obj 8011	uesj	F01, obj 7438,74		1,483,870
Certificates of Participation	.0 0 0			,		1,100,010
General Obligation Bonds	21	F51 & F52, obj 8571,8572,8611-86	14,8660,8290	F51 & F52, obj 74	438, 7439	469,693,464
Supp Early Retirement Program		• •				
State School Building Loans						
Compensated Absences						
Other Long-term Commitments (do no	ot include OP	PEB):				
		, 				
						171 177 001
TOTAL:		÷				471,177,334
		Prior Year	Buda	et Year	1st Subsequent Year	2nd Subsequent Year
		(2016-17)	•	7-18)	(2018-19)	(2019-20)
		Annual Payment		Payment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & I)		& I)	(P&I)	(P&I)
Capital Leases		351,731	(i	473,352	473,352	473,352
Certificates of Participation		331,731		470,002	473,332	473,332
General Obligation Bonds		40,137,287		41,426,878	41,080,052	41,785,052
Supp Early Retirement Program		40,107,207		41,420,070	41,000,032	41,703,032
State School Building Loans						
Compensated Absences						
Compensated Absences						
Other Long-term Commitments (contin	nued):					
Total Annua	Payments:	40,489,018		41,900,230	41,553,404	42,258,404
	,	eased over prior year (2016-17)?	Y	es	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:	General Obligation Bonds will be funded with property tax revenues.
(required if Yes	
to increase in total	
annual payments)	

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

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

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

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.

No

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)	No
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

**OPEB** Liabilities 4.

5.

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

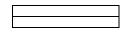
	Actuarial August 2015	
5	et Year 7-18)	1st Subsequent Year (2018-19)

5.	OPEB Contributions	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	<ul> <li>a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement</li> </ul>			
	Method	10,093,522.00	9,628,607.00	9,819,209.00
	<ul> <li>DPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)</li> </ul>	4,443,565.00	4,275,844.00	4,765,080.00
	<ul> <li>c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)</li> </ul>			
	d. Number of retirees receiving OPEB benefits	1,218	1,230	1,227

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

3. Self-Insurance Liabilities

Accrued liability for self-insurance programs
 Unfunded liability for self-insurance programs



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

4. Self-Insurance Contributions

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

#### 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.

Number of certificated (non-management) full-time-equivalent (FTE) positions		Prior Year (2nd Interim) (2016-17)	, , , , , , , , , , , , , , , , , , ,		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
		1,816.7		1,811.3	1,809.5	5 1,806.5
Certifie 1.	cated (Non-management) Salary an Are salary and benefit negotiations s	-		Yes		
		, and the corresponding public disclosure been filed with the COE, complete question				
	If Yes have	, and the corresponding public disclosure not been filed with the COE, complete que	documents estions 2-5.			
	If No,	identify the unsettled negotiations includi	ng any prior year u	insettled negotiatio	ns and then complete questions 6 an	d 7.
	ations Settled		-			
2a.	Per Government Code Section 3547	7.5(a), date of public disclosure board mee	eting:	Dec 12, 2016	3	
2b.	Per Government Code Section 3547 by the district superintendent and ch If Yes		ation:	Yes Dec 15, 2016	3	
3.	to meet the costs of the agreement?	7.5(c), was a budget revision adopted , date of budget revision board adoption:		Yes Mar 13, 2017	,	
4.	Period covered by the agreement:	Begin Date:		End	Date:	]
5.	Salary settlement:		Budget (2017-		1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Is the cost of salary settlement inclu projections (MYPs)?	ded in the budget and multiyear	Yes	3	Yes	Yes
	Total	One Year Agreement cost of salary settlement				
	% cha	ange in salary schedule from prior year				
	Total	or Multiyear Agreement cost of salary settlement				
		ange in salary schedule from prior year enter text, such as "Reopener")				
	Identi	fy the source of funding that will be used t	o support multiyea	ar salary commitme	ents:	

vegou	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits		]	
		Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7.	Amount included for any tentative salary schedule increases			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2017-18)	(2018-19)	(2019-20)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits			
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year			
Certifi	cated (Non-management) Prior Year Settlements		]	
Are an	y new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs	No		
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2017-18)	(2018-19)	(2019-20)
1.				(2019-20)
	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	
2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Yes	Yes	Yes
2. 3.		Yes	Yes	
3.	Cost of step & column adjustments Percent change in step & column over prior year	Budget Year	1st Subsequent Year	Yes 2nd Subsequent Year
3.	Cost of step & column adjustments			Yes
3.	Cost of step & column adjustments Percent change in step & column over prior year	Budget Year	1st Subsequent Year	Yes 2nd Subsequent Year
3. Certifi	Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

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 S	ubsequent Year (2018-19)	2nd Subsequent Year (2019-20)	
Number of classified (non-management)           FTE positions         1,022			1,022.5		1,008.3		1,005.5	1,005.5
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 of have been filed with the COE, complete question If Yes, and the corresponding public disclosure of have not been filed with the COE, complete que			ons 2 and 3.	Yes				
	lf N	lo, identify	the unsettled negotiations includi	ng any prior year	unsettled negotia	ations and then	complete questions 6 and	7.
<u>Neqotia</u> 2a.	ations Settled Per Government Code Section 35 board meeting:	547.5(a), c	late of public disclosure		Oct 10, 20	016		
2b.	Per Government Code Section 35 by the district superintendent and If Ye	chief bus	•	ation:	Yes Oct 13, 20	016		
3.	<ol> <li>Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?</li> <li>If Yes, date of budget revision board adoption:</li> </ol>				Yes Mar 13, 20	017		
4.	Period covered by the agreement:	:	Begin Date:		E	ind Date:		]
5.	Salary settlement:			•	t Year 7-18)	1st S	ubsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	Is the cost of salary settlement inc projections (MYPs)?	cluded in t	he budget and multiyear					
	Tota		Dne Year Agreement salary settlement					
	% c	change in	salary schedule from prior year					
	Tota		or Multiyear Agreement salary settlement					
			salary schedule from prior year ext, such as "Reopener")					
	Ider	ntify the s	ource of funding that will be used	to support multiy	ear salary commit	tments:		
Negotia	ations Not Settled			<b></b>		1		
6.	Cost of a one percent increase in	salary an	d statutory benefits			J		
7	Amount included for any fault "			-	t Year 7-18)	1st S	ubsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7.	Amount included for any tentative	salary sc		L		I		

2nd Subsequent Year

(2019-20)

Yes

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
<ol> <li>Are costs of H&amp;W benefit changes included in the budget and MYPs?</li> <li>Total cost of H&amp;W benefits</li> <li>Percent of H&amp;W cost paid by employer</li> </ol>	Yes	Yes	Yes
Percent projected change in H&W cost over prior year     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		

Budget Year

(2017-18)

Yes

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

#### 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	1st Subsequent Year	2nd Subsequent Year
(2017-18)	(2018-19)	(2019-20)
Yes	Yes	Yes
103	165	165
Yes	Yes	Yes

1st Subsequent Year

(2018-19)

Yes

#### Classified (Non-management) - Other

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

S8C.	Cost Analysis of District's	Labor Agre	eements - Management/Super	visor/Confider	tial Employees	8		
DATA	ENTRY: Enter all applicable da	ata items; the	re are no extractions in this section.					
			Prior Year (2nd Interim) (2016-17)	Budge (201	t Year 7-18)	1st Subsequent Year (2018-19)		2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions 225.0					211.5	209.0		
-	gement/Supervisor/Confident and Benefit Negotiations Are salary and benefit negot		for the budget year?		Yes			
	, ,		plete question 2.					
		If No, identi	fy the unsettled negotiations includi	ng any prior year	unsettled negotia	ations and then complete questic	ons 3 and 4	
Nogoti	ations Sattled	lf n/a, skip t	he remainder of Section S8C.					
2.	ations Settled Salary settlement:			0	t Year 7-18)	1st Subsequent Year (2018-19)		2nd Subsequent Year (2019-20)
	Is the cost of salary settleme projections (MYPs)?			Y	es	Yes		Yes
		Total cost o	f salary settlement					
			n salary schedule from prior year text, such as "Reopener")					
<u>Negoti</u> 3.	ations Not Settled Cost of a one percent increa	ise in salary a	nd statutory benefits					
				-	t Year 7-18)	1st Subsequent Year (2018-19)		2nd Subsequent Year (2019-20)
4.	Amount included for any ten	tative salary s	chedule increases					
-	gement/Supervisor/Confiden and Welfare (H&W) Benefits			-	t Year 7-18)	1st Subsequent Year (2018-19)		2nd Subsequent Year (2019-20)
1. 2.	Are costs of H&W benefit ch Total cost of H&W benefits	-	ed in the budget and MYPs?	Y	es	Yes		Yes
3. 4.	Percent of H&W cost paid by Percent projected change in		er prior year					
	gement/Supervisor/Confiden Ind Column Adjustments	tial		Budge (201	t Year 7-18)	1st Subsequent Year (2018-19)		2nd Subsequent Year (2019-20)
1. 2. 3.	2. Cost of step and column adjustments		Y	es	Yes		Yes	
-	gement/Supervisor/Confiden Benefits (mileage, bonuses,			•	t Year 7-18)	1st Subsequent Year (2018-19)		2nd Subsequent Year (2019-20)
1. 2	Are costs of other benefits in	ncluded in the	budget and MYPs?	N	lo	No		No

3. Percent change in cost of other benefits over prior year

# S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

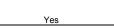
# S10. LCAP Expenditures

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 Jun 26, 2017



# 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.

Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
Is the system of personnel position control independent from the payroll system?	Yes
Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
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?	Yes
Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
Is the district's financial system independent of the county office system?	Yes
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
Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No
	negative cash balance in the general fund? Is the system of personnel position control independent from the payroll system? 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) Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? 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? Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? Is 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) Have there been personnel changes in the superintendent or chief business

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