



HACIENDA LA PUENTE UNIFIED SCHOOL DISTRICT

Unaudited Actuals FISCAL YEAR 2016-2017



Board Meeting September 14, 2017



BOARD OF EDUCATION

Joseph K. Chang, PhD., President

Gino Kwok, Esq., Vice President

Martin G. Medrano, Clerk

Anthony Duarte, Member

Penny Fraumeni, Member



Note: The data contained herein is subject to change predicated on the final approved 2016-2017 California State Budget and represents our best estimates based on information available at this time.

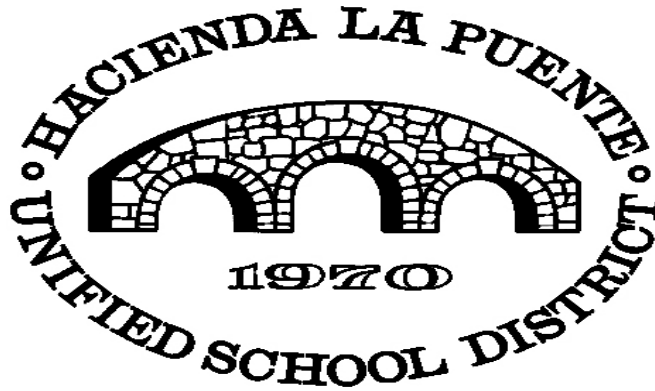
TABLE OF CONTENTS

UNAUDITED ACTUALS CERTIFICATION	5
AVERAGE DAILY ATTENDANCE	7
GENERAL FUND RESTRICTED & UNRESTRICED	9
ADULT EDUCATION FUND	19
CHILD DEVELOPMENT FUND	29
FOOD SERVICES FUND	37
DEFERRED MAINTENANCE FUND	45
BUILDING FUND	53
SPECIAL RESERVE FUND	61
BOND INTEREST FUND	69
TAX OVERRIDE FUND	75
DEBT SERVICE FUND	81
SELF INSURANCE FUND	87
SPECIAL REPORT	95
TECHNICAL REVIEW	133

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Hacienda La Puente Unified School District

2016-2017 Unaudited Actuals



PURPOSE:

In compliance with the provisions of Education Code Section 42100, which states “On or before September 15, the governing board of each school district shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b), with the county superintendent of schools”, each District Superintendent is required to prepare and submit the District’s Unaudited Actuals Financial Report to the Governing Board. The Board shall approve the report and send it to the Los Angeles County Office of Education (County Office) on or before September 15 every year. The County Superintendent shall verify the accuracy of the District’s Financial Report and shall transmit a copy to the State Superintendent of Public Instruction.

The official fund statement and supplemental forms out of the State of California’s Standardized Account Code Structure (SACS) software are all included in this report along with a summary and analysis.

EXECUTIVE SUMMARY:

The District ended the year in a financial position that was improved over originally projected District's Adopted and Interim Budgets. Total revenues in the District General Fund were \$230,768,249. Total expenditures in the District General Fund were \$234,621,320.

The District's fiscal year operations reduced unrestricted reserves by \$3,730,975, which is an improvement over the unrestricted deficit spending amount of \$5,251,382 projected in the Estimated Actuals in May 2017.

The 2016-17 General Fund combined restricted and unrestricted reserves beginning balance was \$69,479,619 and the ending balance decreased to \$65,626,548. The District continued to maintain conservative levels of reserve.

The highlights of the District financials statement are as follows:

- In fiscal year 2016-17, all bargaining units for certificated, classified and supervisory employees received salary increases of 4% and one-time off schedule payment of 4% as part of the two year settlement agreement for 2015-16 and 2016-17.
- Attendance figures reported at the Second Principal Apportionment Certification were an Average Daily Attendance (ADA) amount of 18,113.84 which is 458.65 units less than the prior year. ADA calculations take the daily attendance counts and computes an average of student's attendance at school each year. The District continues to maintain a good Enrollment to ADA ratio of 96%.
- The District continues to set aside funding for on-going projects and maintenance projects at various school sites.
- All funds ended with positive fund balances and were self-sufficient.
- The General Fund ended the fiscal year with an ending balance of \$65.6 million. Of this amount, \$24.9 million is restricted funding and can only be used for program or grant

Hacienda La Puente Unified School District

2016-2017 Unaudited Actuals

Page 3

specific purposes such as: Special Education, After School Education and Safety (ASES), Lottery-Instructional Materials and California Clean Energy Jobs Act and various restricted local programs.

CONCLUSION:

The District's independent auditors will verify the 2016-17 unaudited actuals data and issue a report on their opinion, including any material findings, prior to December 15, 2017, and will be brought to the Board of Education at the November board meeting.

Staff recommends the Board of Education to certify the 2016-2017 Unaudited Actuals Financial Report at the Board Meeting dated September 14, 2017.

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept. 14, 2017

To the Superintendent of Public Instruction:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

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Unaudited Actuals
FINANCIAL REPORTS
2016-17 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.83%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$120,483,871.90
	Appropriations Subject to Limit	\$120,483,871.90
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	8.28%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,113.84	18,122.85	18,571.65	17,562.93	17,500.25	18,159.22
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,113.84	18,122.85	18,571.65	17,562.93	17,500.25	18,159.22
5. District Funded County Program ADA						
a. County Community Schools	1.53					
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	46.10					
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	47.63	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,161.47	18,122.85	18,571.65	17,562.93	17,500.25	18,159.22
7. Adults in Correctional Facilities	4,011.28	6,187.00				
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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			2016-17 Unaudited 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		178,740,494.84	0.00	178,740,494.84	180,570,198.00	0.00	180,570,198.00	1.0%
2) Federal Revenue	8100-8299		0.00	11,163,313.92	11,163,313.92	0.00	11,311,692.00	11,311,692.00	1.3%
3) Other State Revenue	8300-8599		12,975,209.53	24,429,026.13	37,404,235.66	7,815,804.00	24,538,003.00	32,353,807.00	-13.5%
4) Other Local Revenue	8600-8799		1,333,410.12	2,126,794.68	3,460,204.80	1,800,000.00	0.00	1,800,000.00	-48.0%
5) TOTAL, REVENUES			193,049,114.49	37,719,134.73	230,768,249.22	190,186,002.00	35,849,695.00	226,035,697.00	-2.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		80,180,584.35	18,221,618.10	98,402,202.45	81,082,187.00	17,602,454.00	98,684,641.00	0.3%
2) Classified Salaries	2000-2999		24,654,024.53	9,591,683.75	34,245,708.28	26,033,164.00	8,318,490.00	34,351,654.00	0.3%
3) Employee Benefits	3000-3999		37,366,704.67	16,839,233.54	54,205,938.21	42,045,305.00	17,844,725.00	59,890,030.00	10.5%
4) Books and Supplies	4000-4999		6,839,984.55	4,231,676.81	11,071,661.36	8,845,307.00	3,962,785.00	12,808,092.00	15.7%
5) Services and Other Operating Expenditures	5000-5999		17,641,609.11	6,702,697.14	24,344,306.25	16,247,618.00	5,747,578.00	21,995,196.00	-9.6%
6) Capital Outlay	6000-6999		5,399,293.11	148,577.17	5,547,870.28	4,973,152.00	236,710.00	5,209,862.00	-6.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		3,008,690.45	1,835,938.16	4,844,628.61	3,000,000.00	1,647,379.00	4,647,379.00	-4.1%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(4,134,448.92)	2,341,964.60	(1,792,484.32)	(3,639,163.00)	1,770,560.00	(1,868,603.00)	4.2%
9) TOTAL, EXPENDITURES			170,956,441.85	59,913,389.27	230,869,831.12	178,587,570.00	57,130,681.00	235,718,251.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,092,672.64	(22,194,254.54)	(101,581.90)	11,598,432.00	(21,280,986.00)	(9,682,554.00)	9431.8%
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		3,751,489.00	0.00	3,751,489.00	3,751,489.00	0.00	3,751,489.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(22,103,158.97)	22,103,158.97	0.00	(20,354,995.00)	20,354,995.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,854,647.97)	22,103,158.97	(3,751,489.00)	(24,106,484.00)	20,354,995.00	(3,751,489.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,761,975.33)	(91,095.57)	(3,853,070.90)	(12,508,052.00)	(925,991.00)	(13,434,043.00)	248.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	44,475,107.64	25,004,511.57	69,479,619.21	40,713,132.31	24,913,416.00	65,626,548.31	-5.5%
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)			44,475,107.64	25,004,511.57	69,479,619.21	40,713,132.31	24,913,416.00	65,626,548.31	-5.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,475,107.64	25,004,511.57	69,479,619.21	40,713,132.31	24,913,416.00	65,626,548.31	-5.5%
2) Ending Balance, June 30 (E + F1e)			40,713,132.31	24,913,416.00	65,626,548.31	28,205,080.31	23,987,425.00	52,192,505.31	-20.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	1,593,183.63	0.00	1,593,183.63	1,593,183.63	0.00	1,593,183.63	0.0%
Prepaid Expenditures		9713	307.95	282.95	590.90	307.95	0.00	307.95	-47.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	24,913,133.05	24,913,133.05	0.00	23,987,425.00	23,987,425.00	-3.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,254,280.00	0.00	1,254,280.00	1,250,000.00	0.00	1,250,000.00	-0.3%
Donations	0000	9760	500,000.00		500,000.00				
Unused Vacation Balances	0000	9760	754,280.00		754,280.00				
Donations Accounts	0000	9760				500,000.00		500,000.00	
Unused Vacation Balances	0000	9760				750,000.00		750,000.00	
d) Assigned									
Other Assignments		9780	30,776,720.73	0.00	30,776,720.73	17,993,541.73	0.00	17,993,541.73	-41.5%
Site Capital Projects	0000	9780	9,000,000.00		9,000,000.00				
Manage Cashflow	0000	9780	21,776,720.73		21,776,720.73				
Manage Cashflow	0000	9780				17,993,541.73		17,993,541.73	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,038,640.00	0.00	7,038,640.00	7,184,092.00	0.00	7,184,092.00	2.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	133,955.00	0.00	133,955.00	New

			2016-17 Unaudited 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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	46,251,458.57	20,326,712.81	66,578,171.38				
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	50,000.00	0.00	50,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,766,579.99	9,934,028.30	11,700,608.29				
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	1,593,183.63	0.00	1,593,183.63				
7) Prepaid Expenditures		9330	307.95	282.95	590.90				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			49,661,530.14	30,261,024.06	79,922,554.20				
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	6,235,416.83	1,187,422.87	7,422,839.70				
2) Due to Grantor Governments		9590	2,712,981.00	0.00	2,712,981.00				
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	4,160,185.19	4,160,185.19				
6) TOTAL, LIABILITIES			8,948,397.83	5,347,608.06	14,296,005.89				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			40,713,132.31	24,913,416.00	65,626,548.31				

			2016-17 Unaudited Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	129,365,808.00	0.00	129,365,808.00	135,561,206.00	0.00	135,561,206.00	4.8%
Education Protection Account State Aid - Current Year		8012	25,005,657.00	0.00	25,005,657.00	22,717,610.00	0.00	22,717,610.00	-9.2%
State Aid - Prior Years		8019	653,676.00	0.00	653,676.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	109,897.30	0.00	109,897.30	112,315.00	0.00	112,315.00	2.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	56.00	0.00	56.00	New
County & District Taxes									
Secured Roll Taxes		8041	16,776,206.24	0.00	16,776,206.24	16,984,855.00	0.00	16,984,855.00	1.2%
Unsecured Roll Taxes		8042	65,177.06	0.00	65,177.06	130,398.00	0.00	130,398.00	100.1%
Prior Years' Taxes		8043	286,310.01	0.00	286,310.01	288,354.00	0.00	288,354.00	0.7%
Supplemental Taxes		8044	843,240.68	0.00	843,240.68	961,742.00	0.00	961,742.00	14.1%
Education Revenue Augmentation Fund (ERAF)		8045	10,910,871.25	0.00	10,910,871.25	6,447,918.00	0.00	6,447,918.00	-40.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	695,759.67	0.00	695,759.67	303,097.00	0.00	303,097.00	-56.4%
Penalties and Interest from Delinquent Taxes		8048	27,891.63	0.00	27,891.63	62,647.00	0.00	62,647.00	124.6%
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			184,740,494.84	0.00	184,740,494.84	183,570,198.00	0.00	183,570,198.00	-0.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(6,000,000.00)		(6,000,000.00)	(3,000,000.00)		(3,000,000.00)	-50.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			178,740,494.84	0.00	178,740,494.84	180,570,198.00	0.00	180,570,198.00	1.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,556,205.76	3,556,205.76	0.00	3,596,084.00	3,596,084.00	1.1%
Special Education Discretionary Grants		8182	0.00	559,610.00	559,610.00	0.00	654,488.00	654,488.00	17.0%
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	11,881.81	11,881.81	0.00	37,987.00	37,987.00	219.7%
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		4,327,389.54	4,327,389.54		4,709,781.00	4,709,781.00	8.8%
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		659,388.29	659,388.29		699,511.00	699,511.00	6.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		344,205.33	344,205.33		385,820.00	385,820.00	12.1%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		1,540,371.19	1,540,371.19		1,063,759.00	1,063,759.00	-30.9%
Career and Technical Education	3500-3599	8290		164,262.00	164,262.00		164,262.00	164,262.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	11,163,313.92	11,163,313.92	0.00	11,311,692.00	11,311,692.00	1.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,300,522.00	9,300,522.00		9,305,599.00	9,305,599.00	0.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,057,346.00	0.00	3,057,346.00	2,500,000.00	0.00	2,500,000.00	-18.2%
All Other State Apportionments - Prior Years	All Other	8319	12,613.00	0.00	12,613.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,672,271.00	0.00	5,672,271.00	1,537,964.00	0.00	1,537,964.00	-72.9%
Lottery - Unrestricted and Instructional Materials		8560	4,168,625.27	1,387,426.68	5,556,051.95	3,777,840.00	1,180,575.00	4,958,415.00	-10.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,918,157.99	2,918,157.99		2,918,158.00	2,918,158.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		69,447.03	69,447.03		104,890.00	104,890.00	51.0%
California Clean Energy Jobs Act	6230	8590		1,407,793.00	1,407,793.00		1,183,888.00	1,183,888.00	-15.9%
Career Technical Education Incentive Grant Program	6387	8590		178,245.43	178,245.43		567,200.00	567,200.00	218.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	64,354.26	9,167,434.00	9,231,788.26	0.00	9,277,693.00	9,277,693.00	0.5%
TOTAL, OTHER STATE REVENUE			12,975,209.53	24,429,026.13	37,404,235.66	7,815,804.00	24,538,003.00	32,353,807.00	-13.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	798,794.09	798,794.09	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	27,000.00	79,285.50	106,285.50	0.00	0.00	0.00	-100.0%
Interest		8660	770,469.16	0.00	770,469.16	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	2,286.00	0.00	2,286.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	155,491.77	155,491.77	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	118,647.00	118,647.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	533,654.96	974,576.32	1,508,231.28	1,800,000.00	0.00	1,800,000.00	19.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,333,410.12	2,126,794.68	3,460,204.80	1,800,000.00	0.00	1,800,000.00	-48.0%
TOTAL, REVENUES			193,049,114.49	37,719,134.73	230,768,249.22	190,186,002.00	35,849,695.00	226,035,697.00	-2.1%

			2016-17 Unaudited Actuals			2017-18 Budget			
		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
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	65,744,721.78	11,194,727.15	76,939,448.93	66,280,943.00	10,144,293.00	76,425,236.00	-0.7%
Certificated Pupil Support Salaries		1200	3,649,619.10	2,351,726.07	6,001,345.17	3,636,598.00	2,307,984.00	5,944,582.00	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	8,798,060.04	1,036,518.64	9,834,578.68	9,151,248.00	1,240,484.00	10,391,732.00	5.7%
Other Certificated Salaries		1900	1,988,183.43	3,638,646.24	5,626,829.67	2,013,398.00	3,909,693.00	5,923,091.00	5.3%
TOTAL, CERTIFICATED SALARIES			80,180,584.35	18,221,618.10	98,402,202.45	81,082,187.00	17,602,454.00	98,684,641.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	301,680.48	4,965,834.54	5,267,515.02	189,876.00	4,034,600.00	4,224,476.00	-19.8%
Classified Support Salaries		2200	11,472,181.55	2,928,411.31	14,400,592.86	11,732,235.00	2,639,593.00	14,371,828.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	3,031,203.64	504,445.12	3,535,648.76	3,930,666.00	375,643.00	4,306,309.00	21.8%
Clerical, Technical and Office Salaries		2400	7,735,234.78	709,733.13	8,444,967.91	8,015,323.00	758,830.00	8,774,153.00	3.9%
Other Classified Salaries		2900	2,113,724.08	483,259.65	2,596,983.73	2,165,064.00	509,824.00	2,674,888.00	3.0%
TOTAL, CLASSIFIED SALARIES			24,654,024.53	9,591,683.75	34,245,708.28	26,033,164.00	8,318,490.00	34,351,654.00	0.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,832,127.54	9,582,805.69	19,414,933.23	11,665,442.00	10,385,689.00	22,051,131.00	13.6%
PERS		3201-3202	2,829,270.94	1,171,486.45	4,000,757.39	4,179,907.00	1,313,651.00	5,493,558.00	37.3%
OASDI/Medicare/Alternative		3301-3302	2,910,537.97	966,765.26	3,877,303.23	3,865,672.00	897,807.00	4,763,479.00	22.9%
Health and Welfare Benefits		3401-3402	14,759,147.46	3,242,197.53	18,001,344.99	15,041,152.00	3,463,060.00	18,504,212.00	2.8%
Unemployment Insurance		3501-3502	50,644.05	13,406.50	64,050.55	53,492.00	12,957.00	66,449.00	3.7%
Workers' Compensation		3601-3602	2,990,410.57	793,548.81	3,783,959.38	3,046,476.00	738,881.00	3,785,357.00	0.0%
OPEB, Allocated		3701-3702	3,994,566.14	1,069,023.30	5,063,589.44	4,193,164.00	1,032,680.00	5,225,844.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,366,704.67	16,839,233.54	54,205,938.21	42,045,305.00	17,844,725.00	59,890,030.00	10.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	150,857.15	4,447.67	155,304.82	1,237,132.00	1,129,879.00	2,367,011.00	1424.1%
Books and Other Reference Materials		4200	70,623.17	120,327.76	190,950.93	141,705.00	93,997.00	235,702.00	23.4%
Materials and Supplies		4300	5,164,207.23	2,663,476.47	7,827,683.70	3,939,198.00	2,058,250.00	5,997,448.00	-23.4%
Noncapitalized Equipment		4400	1,454,297.00	1,443,424.91	2,897,721.91	3,527,272.00	680,659.00	4,207,931.00	45.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,839,984.55	4,231,676.81	11,071,661.36	8,845,307.00	3,962,785.00	12,808,092.00	15.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	(0.10)	3,059,041.80	3,059,041.70	0.00	2,977,695.00	2,977,695.00	-2.7%
Travel and Conferences		5200	267,792.93	117,235.50	385,028.43	344,703.00	186,606.00	531,309.00	38.0%
Dues and Memberships		5300	37,680.88	4,129.00	41,809.88	43,856.00	54,155.00	98,011.00	134.4%
Insurance		5400 - 5450	1,443,186.54	0.00	1,443,186.54	1,801,546.00	0.00	1,801,546.00	24.8%
Operations and Housekeeping Services		5500	4,222,264.66	78,146.87	4,300,411.53	6,202,015.00	87,229.00	6,289,244.00	46.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,946,904.49	435,002.63	6,381,907.12	1,391,654.00	508,376.00	1,900,030.00	-70.2%
Transfers of Direct Costs		5710	(255,377.44)	255,377.44	0.00	(146,840.00)	146,840.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,393.02)	(92,892.71)	(117,285.73)	(34,894.00)	(121,200.00)	(156,094.00)	33.1%
Professional/Consulting Services and Operating Expenditures		5800	4,864,900.79	2,832,993.69	7,697,894.48	4,375,772.00	1,876,286.00	6,252,058.00	-18.8%
Communications		5900	1,138,649.38	13,662.92	1,152,312.30	2,269,806.00	31,591.00	2,301,397.00	99.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,641,609.11	6,702,697.14	24,344,306.25	16,247,618.00	5,747,578.00	21,995,196.00	-9.6%

			2016-17 Unaudited 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
CAPITAL OUTLAY									
Land		6100	107,984.60	0.00	107,984.60	119,109.00	0.00	119,109.00	10.3%
Land Improvements		6170	124,900.00	0.00	124,900.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,991,279.65	124.36	3,991,404.01	2,936,000.00	0.00	2,936,000.00	-26.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,119,512.47	98,157.73	1,217,670.20	55,543.00	113,000.00	168,543.00	-86.2%
Equipment Replacement		6500	55,616.39	50,295.08	105,911.47	1,862,500.00	123,710.00	1,986,210.00	1775.3%
TOTAL, CAPITAL OUTLAY			5,399,293.11	148,577.17	5,547,870.28	4,973,152.00	236,710.00	5,209,862.00	-6.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	8,827.00	8,827.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	319,930.16	319,930.16	0.00	140,000.00	140,000.00	-56.2%
Payments to County Offices		7142	490,079.81	26,803.00	516,882.81	500,000.00	27,000.00	527,000.00	2.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	2,245,394.96	0.00	2,245,394.96	2,500,000.00	0.00	2,500,000.00	11.3%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	9,524.60	66,617.01	76,141.61	0.00	36,664.00	36,664.00	-51.8%
Other Debt Service - Principal		7439	263,691.08	1,413,760.99	1,677,452.07	0.00	1,443,715.00	1,443,715.00	-13.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,008,690.45	1,835,938.16	4,844,628.61	3,000,000.00	1,647,379.00	4,647,379.00	-4.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,341,964.60)	2,341,964.60	0.00	(1,770,560.00)	1,770,560.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,792,484.32)	0.00	(1,792,484.32)	(1,868,603.00)	0.00	(1,868,603.00)	4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,134,448.92)	2,341,964.60	(1,792,484.32)	(3,639,163.00)	1,770,560.00	(1,868,603.00)	4.2%
TOTAL EXPENDITURES			170,956,441.85	59,913,389.27	230,869,831.12	178,587,570.00	57,130,681.00	235,718,251.00	2.1%

			2016-17 Unaudited Actuals			2017-18 Budget			
		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
Description	Resource Codes								
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	3,751,489.00	0.00	3,751,489.00	3,751,489.00	0.00	3,751,489.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,751,489.00	0.00	3,751,489.00	3,751,489.00	0.00	3,751,489.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(22,103,158.97)	22,103,158.97	0.00	(20,354,995.00)	20,354,995.00	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			(22,103,158.97)	22,103,158.97	0.00	(20,354,995.00)	20,354,995.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(25,854,647.97)	22,103,158.97	(3,751,489.00)	(24,106,484.00)	20,354,995.00	(3,751,489.00)	0.0%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,066,788.33	2,484,932.00	20.2%
3) Other State Revenue		8300-8599	21,990,727.00	15,656,237.00	-28.8%
4) Other Local Revenue		8600-8799	2,997,477.75	5,607,227.00	87.1%
5) TOTAL, REVENUES			27,054,993.08	23,748,396.00	-12.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,291,447.04	5,784,706.00	34.8%
2) Classified Salaries		2000-2999	3,060,928.03	3,372,994.00	10.2%
3) Employee Benefits		3000-3999	2,889,881.62	3,885,787.00	34.5%
4) Books and Supplies		4000-4999	2,183,062.01	2,835,055.00	29.9%
5) Services and Other Operating Expenditures		5000-5999	(795,013.52)	4,656,412.00	-685.7%
6) Capital Outlay		6000-6999	1,534,479.66	1,117,014.00	-27.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	999,865.99	1,053,599.00	5.4%
9) TOTAL, EXPENDITURES			14,164,650.83	22,705,567.00	60.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,890,342.25	1,042,829.00	-91.9%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,890,342.25	1,042,829.00	-91.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,274,334.92	46,164,677.17	38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,274,334.92	46,164,677.17	38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,274,334.92	46,164,677.17	38.7%
2) Ending Balance, June 30 (E + F1e)			46,164,677.17	47,207,506.17	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	45,857,889.25	46,573,034.25	1.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	306,787.92	634,471.92	106.8%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	47,374,272.92		
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	207,809.31		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	961,299.89		
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			48,543,382.12		
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	2,378,704.95		
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			2,378,704.95		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			46,164,677.17		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	649,332.00	649,332.00	0.0%
All Other Federal Revenue	All Other	8290	1,417,456.33	1,835,600.00	29.5%
TOTAL, FEDERAL REVENUE			2,066,788.33	2,484,932.00	20.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	5,631,578.00	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	(2,409.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	15,915,417.00	15,114,338.00	-5.0%
All Other State Revenue	All Other	8590	446,141.00	541,899.00	21.5%
TOTAL, OTHER STATE REVENUE			21,990,727.00	15,656,237.00	-28.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	550,203.07	170,543.00	-69.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	2,139,310.53	4,849,543.00	126.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	307,964.15	587,141.00	90.7%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,997,477.75	5,607,227.00	87.1%
TOTAL, REVENUES			27,054,993.08	23,748,396.00	-12.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,231,057.24	3,869,069.00	19.7%
Certificated Pupil Support Salaries		1200	255,666.22	433,524.00	69.6%
Certificated Supervisors' and Administrators' Salaries		1300	643,578.39	1,169,906.00	81.8%
Other Certificated Salaries		1900	161,145.19	312,207.00	93.7%
TOTAL, CERTIFICATED SALARIES			4,291,447.04	5,784,706.00	34.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	190,948.83	186,146.00	-2.5%
Classified Support Salaries		2200	514,155.91	503,633.00	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	66,846.00	New
Clerical, Technical and Office Salaries		2400	1,323,900.64	1,380,931.00	4.3%
Other Classified Salaries		2900	1,031,922.65	1,235,438.00	19.7%
TOTAL, CLASSIFIED SALARIES			3,060,928.03	3,372,994.00	10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	843,431.64	1,212,652.00	43.8%
PERS		3201-3202	374,164.94	532,864.00	42.4%
OASDI/Medicare/Alternative		3301-3302	285,930.33	343,779.00	20.2%
Health and Welfare Benefits		3401-3402	933,806.31	1,164,669.00	24.7%
Unemployment Insurance		3501-3502	3,578.37	4,590.00	28.3%
Workers' Compensation		3601-3602	210,060.45	261,603.00	24.5%
OPEB, Allocated		3701-3702	238,909.58	365,630.00	53.0%
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			2,889,881.62	3,885,787.00	34.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	106,175.74	128,740.00	21.3%
Materials and Supplies		4300	1,659,586.66	2,193,183.00	32.2%
Noncapitalized Equipment		4400	417,299.61	513,132.00	23.0%
TOTAL, BOOKS AND SUPPLIES			2,183,062.01	2,835,055.00	29.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	53,968.88	55,562.00	3.0%
Dues and Memberships		5300	8,225.00	15,000.00	82.4%
Insurance		5400-5450	28,317.00	31,000.00	9.5%
Operations and Housekeeping Services		5500	392,324.48	734,500.00	87.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	346,405.62	325,363.00	-6.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	59,158.40	142,694.00	141.2%
Professional/Consulting Services and Operating Expenditures		5800	(1,767,601.10)	3,223,061.00	-282.3%
Communications		5900	84,188.20	129,232.00	53.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(795,013.52)	4,656,412.00	-685.7%
CAPITAL OUTLAY					
Land		6100	0.00	5,000.00	New
Land Improvements		6170	0.00	5,000.00	New
Buildings and Improvements of Buildings		6200	1,055,425.15	940,182.00	-10.9%
Equipment		6400	479,054.51	142,232.00	-70.3%
Equipment Replacement		6500	0.00	24,600.00	New
TOTAL, CAPITAL OUTLAY			1,534,479.66	1,117,014.00	-27.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	999,865.99	1,053,599.00	5.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			999,865.99	1,053,599.00	5.4%
TOTAL, EXPENDITURES			14,164,650.83	22,705,567.00	60.3%

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

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,201,450.87	4,444,901.00	5.8%
3) Other State Revenue		8300-8599	3,461,796.00	3,814,905.00	10.2%
4) Other Local Revenue		8600-8799	598,092.32	137,723.00	-77.0%
5) TOTAL, REVENUES			8,261,339.19	8,397,529.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,395,076.83	2,401,351.00	0.3%
2) Classified Salaries		2000-2999	2,741,709.16	2,893,393.00	5.5%
3) Employee Benefits		3000-3999	2,134,168.19	2,519,262.00	18.0%
4) Books and Supplies		4000-4999	170,470.92	181,750.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	232,003.65	192,244.00	-17.1%
6) Capital Outlay		6000-6999	111,842.42	5.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	274,643.25	209,524.00	-23.7%
9) TOTAL, EXPENDITURES			8,059,914.42	8,397,529.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			201,424.77	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			201,424.77	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,021,231.99	1,222,656.76	19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,021,231.99	1,222,656.76	19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,021,231.99	1,222,656.76	19.7%
2) Ending Balance, June 30 (E + F1e)			1,222,656.76	1,222,656.76	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	917,286.34	917,286.34	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	305,370.42	305,370.42	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,128,971.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	449,828.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,578,800.36		
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	356,143.60		
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			356,143.60		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,222,656.76		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,201,450.87	4,444,901.00	5.8%
TOTAL, FEDERAL REVENUE			4,201,450.87	4,444,901.00	5.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,308,057.00	3,650,027.00	10.3%
All Other State Revenue	All Other	8590	153,739.00	164,878.00	7.2%
TOTAL, OTHER STATE REVENUE			3,461,796.00	3,814,905.00	10.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	8,248.75	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	145,454.45	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	444,389.12	137,723.00	-69.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			598,092.32	137,723.00	-77.0%
TOTAL, REVENUES			8,261,339.19	8,397,529.00	1.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,725,386.83	1,770,247.00	2.6%
Certificated Pupil Support Salaries		1200	55,379.58	44,598.00	-19.5%
Certificated Supervisors' and Administrators' Salaries		1300	591,913.47	562,282.00	-5.0%
Other Certificated Salaries		1900	22,396.95	24,224.00	8.2%
TOTAL, CERTIFICATED SALARIES			2,395,076.83	2,401,351.00	0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,292,148.35	1,432,495.00	10.9%
Classified Support Salaries		2200	251,747.98	213,837.00	-15.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	495,393.16	472,446.00	-4.6%
Other Classified Salaries		2900	702,419.67	774,615.00	10.3%
TOTAL, CLASSIFIED SALARIES			2,741,709.16	2,893,393.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	407,747.11	499,979.00	22.6%
PERS		3201-3202	354,784.24	486,939.00	37.2%
OASDI/Medicare/Alternative		3301-3302	248,533.88	269,128.00	8.3%
Health and Welfare Benefits		3401-3402	784,168.87	896,079.00	14.3%
Unemployment Insurance		3501-3502	2,453.37	2,994.00	22.0%
Workers' Compensation		3601-3602	146,217.35	151,580.00	3.7%
OPEB, Allocated		3701-3702	190,263.37	212,563.00	11.7%
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			2,134,168.19	2,519,262.00	18.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	25.00	New
Books and Other Reference Materials		4200	0.00	137.00	New
Materials and Supplies		4300	127,577.77	148,283.00	16.2%
Noncapitalized Equipment		4400	8,344.18	0.00	-100.0%
Food		4700	34,548.97	33,305.00	-3.6%
TOTAL, BOOKS AND SUPPLIES			170,470.92	181,750.00	6.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	8,828.36	7,583.00	-14.1%
Dues and Memberships		5300	1,250.00	1,181.00	-5.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	54,600.14	83,333.00	52.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,146.00	21,455.00	-65.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,172.19	6,800.00	-69.3%
Professional/Consulting Services and Operating Expenditures		5800	81,716.55	70,768.00	-13.4%
Communications		5900	1,290.41	1,124.00	-12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			232,003.65	192,244.00	-17.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,517.00	5.00	-100.0%
Equipment		6400	61,325.42	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			111,842.42	5.00	-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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	274,643.25	209,524.00	-23.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			274,643.25	209,524.00	-23.7%
TOTAL, EXPENDITURES			8,059,914.42	8,397,529.00	4.2%

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

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,153,283.70	9,875,909.00	7.9%
3) Other State Revenue		8300-8599	647,663.14	632,732.00	-2.3%
4) Other Local Revenue		8600-8799	1,074,247.58	1,272,172.00	18.4%
5) TOTAL, REVENUES			10,875,194.42	11,780,813.00	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,089,530.23	3,961,222.00	-3.1%
3) Employee Benefits		3000-3999	1,481,957.33	1,202,175.00	-18.9%
4) Books and Supplies		4000-4999	4,614,101.49	6,683,250.00	44.8%
5) Services and Other Operating Expenditures		5000-5999	482,571.83	434,850.00	-9.9%
6) Capital Outlay		6000-6999	13,125.00	25,000.00	90.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	517,975.08	605,480.00	16.9%
9) TOTAL, EXPENDITURES			11,199,260.96	12,911,977.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(324,066.54)	(1,131,164.00)	249.1%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(324,066.54)	(1,131,164.00)	249.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,278,288.80	3,954,222.26	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,278,288.80	3,954,222.26	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,278,288.80	3,954,222.26	-7.6%
2) Ending Balance, June 30 (E + F1e)			3,954,222.26	2,823,058.26	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	28,856.34	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,897,746.66	2,795,439.00	-28.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	27,619.26	27,619.26	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,986,199.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,125.00		
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	1,065,730.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	28,856.34		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,083,911.30		
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	68,039.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	61,650.00		
6) TOTAL, LIABILITIES			129,689.04		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,954,222.26		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,153,283.70	9,875,909.00	7.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,153,283.70	9,875,909.00	7.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	647,663.14	632,732.00	-2.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			647,663.14	632,732.00	-2.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	998,305.61	1,237,704.00	24.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	38,169.31	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	37,772.66	34,468.00	-8.7%
TOTAL, OTHER LOCAL REVENUE			1,074,247.58	1,272,172.00	18.4%
TOTAL, REVENUES			10,875,194.42	11,780,813.00	8.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	3,424,313.87	3,236,823.00	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	345,579.66	380,709.00	10.2%
Clerical, Technical and Office Salaries		2400	263,060.67	245,951.00	-6.5%
Other Classified Salaries		2900	56,576.03	97,739.00	72.8%
TOTAL, CLASSIFIED SALARIES			4,089,530.23	3,961,222.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	391,255.79	625,876.00	60.0%
OASDI/Medicare/Alternative		3301-3302	302,837.02	303,018.00	0.1%
Health and Welfare Benefits		3401-3402	558,367.43	0.00	-100.0%
Unemployment Insurance		3501-3502	1,991.17	1,952.00	-2.0%
Workers' Compensation		3601-3602	116,548.74	112,874.00	-3.2%
OPEB, Allocated		3701-3702	110,957.18	158,455.00	42.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,481,957.33	1,202,175.00	-18.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,167.78	202,500.00	180.6%
Noncapitalized Equipment		4400	36,641.41	25,000.00	-31.8%
Food		4700	4,505,292.30	6,455,750.00	43.3%
TOTAL, BOOKS AND SUPPLIES			4,614,101.49	6,683,250.00	44.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	5,637.09	15,250.00	170.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	151,235.03	22,000.00	-85.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	164,642.08	210,000.00	27.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,955.14	6,600.00	-81.6%
Professional/Consulting Services and Operating Expenditures		5800	122,342.86	177,000.00	44.7%
Communications		5900	2,759.63	4,000.00	44.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			482,571.83	434,850.00	-9.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	13,125.00	25,000.00	90.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,125.00	25,000.00	90.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	517,975.08	605,480.00	16.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			517,975.08	605,480.00	16.9%
TOTAL, EXPENDITURES			11,199,260.96	12,911,977.00	15.3%

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

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,000,000.00	3,000,000.00	-50.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,000,000.00	3,000,000.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	89,250.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	1,646,200.00	New
6) Capital Outlay		6000-6999	0.00	5,406,200.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	7,141,650.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000,000.00	(4,141,650.00)	-169.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000,000.00	(4,141,650.00)	-169.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,000,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,000,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,000,000.00	New
2) Ending Balance, June 30 (E + F1e)			6,000,000.00	1,858,350.00	-69.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,000,000.00	1,858,350.00	-69.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,000,000.00		
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			6,000,000.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,000,000.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	6,000,000.00	3,000,000.00	-50.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,000,000.00	3,000,000.00	-50.0%
OTHER STATE REVENUE					
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					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			6,000,000.00	3,000,000.00	-50.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	89,250.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	89,250.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited 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 Improvements		5600	0.00	936,750.00	New
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	709,450.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,646,200.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	5,406,200.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	5,406,200.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	7,141,650.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
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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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,075.06	0.00	-100.0%
5) TOTAL, REVENUES			3,075.06	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,600.00	0.00	-100.0%
6) Capital Outlay		6000-6999	649,482.71	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			652,082.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(649,007.65)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(649,007.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	649,007.65	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			649,007.65	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			649,007.65	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,880.02		
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	149.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,029.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,029.98		
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			3,029.98		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,075.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,075.06	0.00	-100.0%
TOTAL, REVENUES			3,075.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,600.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,600.00	0.00	-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	1,190.00	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	648,292.71	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			649,482.71	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			652,082.71	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	79,844.77	0.00	-100.0%
5) TOTAL, REVENUES			79,844.77	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	253.08	18,000.00	7012.4%
3) Employee Benefits		3000-3999	56.68	5,463.00	9538.3%
4) Books and Supplies		4000-4999	242,743.13	302,794.00	24.7%
5) Services and Other Operating Expenditures		5000-5999	318,644.36	342,320.00	7.4%
6) Capital Outlay		6000-6999	11,315,325.36	12,333,925.00	9.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,877,022.61	13,002,502.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,797,177.84)	(13,002,502.00)	10.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,797,177.84)	(13,002,502.00)	10.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,719,117.70	16,921,939.86	-41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,719,117.70	16,921,939.86	-41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,719,117.70	16,921,939.86	-41.1%
2) Ending Balance, June 30 (E + F1e)			16,921,939.86	3,919,437.86	-76.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	16,921,939.86	3,919,437.86	-76.8%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,189,374.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	14,967,486.91		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,946.18		
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			17,193,807.26		
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	271,867.40		
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			271,867.40		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,921,939.86		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	79,844.77	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,844.77	0.00	-100.0%
TOTAL, REVENUES			79,844.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	253.08	18,000.00	7012.4%
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			253.08	18,000.00	7012.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29.98	2,844.00	9386.3%
OASDI/Medicare/Alternative		3301-3302	19.36	1,377.00	7012.6%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.13	9.00	6823.1%
Workers' Compensation		3601-3602	7.21	513.00	7015.1%
OPEB, Allocated		3701-3702	0.00	720.00	New
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			56.68	5,463.00	9538.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	126,329.50	73,849.00	-41.5%
Noncapitalized Equipment		4400	116,413.63	228,945.00	96.7%
TOTAL, BOOKS AND SUPPLIES			242,743.13	302,794.00	24.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	929.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	306,850.36	204,144.00	-33.5%
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	10,865.00	138,176.00	1171.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,644.36	342,320.00	7.4%
CAPITAL OUTLAY					
Land		6100	3,337,865.87	5,446,826.00	63.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,353,628.09	5,478,148.00	2.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,623,831.40	415,401.00	-84.2%
Equipment Replacement		6500	0.00	993,550.00	New
TOTAL, CAPITAL OUTLAY			11,315,325.36	12,333,925.00	9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,877,022.61	13,002,502.00	9.5%

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	73,192.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,358,613.00	13,502,959.00	61.5%
5) TOTAL, REVENUES			8,431,805.00	13,502,959.00	60.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,039,863.00	8,441,290.00	5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,039,863.00	8,441,290.00	5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			391,942.00	5,061,669.00	1191.4%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			391,942.00	5,061,669.00	1191.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,356,816.00	6,748,758.00	6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,356,816.00	6,748,758.00	6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,356,816.00	6,748,758.00	6.2%
2) Ending Balance, June 30 (E + F1e)			6,748,758.00	11,810,427.00	75.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,748,758.00	11,810,427.00	75.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,748,758.00		
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			6,748,758.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,748,758.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	73,192.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			73,192.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,612,018.00	13,201,494.00	73.4%
Unsecured Roll		8612	399,608.00	145,071.00	-63.7%
Prior Years' Taxes		8613	152,018.00	76,009.00	-50.0%
Supplemental Taxes		8614	143,918.00	71,959.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	22,966.00	0.00	-100.0%
Interest		8660	28,085.00	8,426.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,358,613.00	13,502,959.00	61.5%
TOTAL, REVENUES			8,431,805.00	13,502,959.00	60.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,181,223.00	2,327,467.00	6.7%
Bond Interest and Other Service Charges		7434	5,858,640.00	6,113,823.00	4.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,039,863.00	8,441,290.00	5.0%
TOTAL, EXPENDITURES			8,039,863.00	8,441,290.00	5.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	144.57	0.00	-100.0%
5) TOTAL, REVENUES			144.57	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144.57	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			144.57	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,142.57	13,287.14	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,142.57	13,287.14	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,142.57	13,287.14	1.1%
2) Ending Balance, June 30 (E + F1e)			13,287.14	13,287.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,287.14	13,287.14	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,219.76		
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	67.38		
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			13,287.14		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,287.14		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	144.57	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			144.57	0.00	-100.0%
TOTAL, REVENUES			144.57	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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	247,644.39	0.00	-100.0%
5) TOTAL, REVENUES			247,644.39	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,625,600.00	3,628,450.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,625,600.00	3,628,450.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,377,955.61)	(3,628,450.00)	7.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,751,489.00	3,751,489.00	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			3,751,489.00	3,751,489.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			373,533.39	123,039.00	-67.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,339,146.06	23,712,679.45	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,339,146.06	23,712,679.45	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,339,146.06	23,712,679.45	1.6%
2) Ending Balance, June 30 (E + F1e)			23,712,679.45	23,835,718.45	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	23,712,679.45	23,835,718.45	0.5%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,600,601.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	112,077.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,712,679.45		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,712,679.45		

Description	Resource Codes	Object Codes	2016-17 Unaudited 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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	247,644.39	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			247,644.39	0.00	-100.0%
TOTAL, REVENUES			247,644.39	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,220,600.00	1,148,450.00	-5.9%
Other Debt Service - Principal		7439	2,405,000.00	2,480,000.00	3.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,625,600.00	3,628,450.00	0.1%
TOTAL, EXPENDITURES			3,625,600.00	3,628,450.00	0.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,751,489.00	3,751,489.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,751,489.00	3,751,489.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			3,751,489.00	3,751,489.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Unaudited 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	36,332,003.90	38,729,459.00	6.6%
5) TOTAL, REVENUES			36,332,003.90	38,729,459.00	6.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	251,391.07	264,533.00	5.2%
3) Employee Benefits		3000-3999	106,791.17	120,748.00	13.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	30,274,940.20	29,071,428.00	-4.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			30,633,122.44	29,456,709.00	-3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,698,881.46	9,272,750.00	62.7%
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 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,698,881.46	9,272,750.00	62.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,932,362.50	28,631,243.96	24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,932,362.50	28,631,243.96	24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,932,362.50	28,631,243.96	24.9%
2) Ending Net Position, June 30 (E + F1e)			28,631,243.96	37,903,993.96	32.4%
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	28,631,243.96	37,903,993.96	32.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,861,302.38		
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	170,300.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.03		
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			41,031,603.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,389,407.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	10,951.13		
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			12,400,359.11		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			28,631,243.96		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	331,630.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	30,209,958.51	30,898,681.00	2.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,790,414.90	7,830,778.00	35.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,332,003.90	38,729,459.00	6.6%
TOTAL, REVENUES			36,332,003.90	38,729,459.00	6.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	146,330.05	159,745.00	9.2%
Clerical, Technical and Office Salaries		2400	105,061.02	104,788.00	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			251,391.07	264,533.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,917.14	41,796.00	31.0%
OASDI/Medicare/Alternative		3301-3302	18,578.81	20,237.00	8.9%
Health and Welfare Benefits		3401-3402	38,951.00	40,460.00	3.9%
Unemployment Insurance		3501-3502	124.13	133.00	7.1%
Workers' Compensation		3601-3602	7,164.55	7,540.00	5.2%
OPEB, Allocated		3701-3702	10,055.54	10,582.00	5.2%
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			106,791.17	120,748.00	13.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited 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 Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,274,940.20	29,071,428.00	-4.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			30,274,940.20	29,071,428.00	-4.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			30,633,122.44	29,456,709.00	-3.8%

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	6,396,337.00		6,396,337.00			6,396,337.00
Work in Progress	7,494,944.00		7,494,944.00	383,768.00	4,981,585.00	2,897,127.00
Total capital assets not being depreciated	13,891,281.00	0.00	13,891,281.00	383,768.00	4,981,585.00	9,293,464.00
Capital assets being depreciated:						
Land Improvements	21,232,840.00		21,232,840.00	5,442,428.00		26,675,268.00
Buildings	345,505,344.00		345,505,344.00	16,799,279.00		362,304,623.00
Equipment	21,842,922.00		21,842,922.00	7,515,254.00		29,358,176.00
Total capital assets being depreciated	388,581,106.00	0.00	388,581,106.00	29,756,961.00	0.00	418,338,067.00
Accumulated Depreciation for:						
Land Improvements	(9,023,461.00)		(9,023,461.00)	(983,783.00)		(10,007,244.00)
Buildings	(103,035,072.00)		(103,035,072.00)	(8,130,587.00)		(111,165,659.00)
Equipment	(16,873,920.00)		(16,873,920.00)	(763,245.00)		(17,637,165.00)
Total accumulated depreciation	(128,932,453.00)	0.00	(128,932,453.00)	(9,877,615.00)	0.00	(138,810,068.00)
Total capital assets being depreciated, net	259,648,653.00	0.00	259,648,653.00	19,879,346.00	0.00	279,527,999.00
Governmental activity capital assets, net	273,539,934.00	0.00	273,539,934.00	20,263,114.00	4,981,585.00	288,821,463.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2016-17 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	NCLB: Title I Part A	NCLB: Title I Part C Migr Educ	NCLB: Title I Part C Migr Educ	Spec Ed: IDEA Part B Basic Local Assistance	Spec Ed: IDEA Local Asst Private School ISP's	Spec Ed: IDEA Part B Preschool	Spec Ed: IDEA Part B Preschool Local
FEDERAL CATALOG NUMBER	84.01	84.01	84.01	84.027	84.027	84.173	84.027A
RESOURCE CODE	3010	3010	3010	3310	3311	3315	3320
REVENUE OBJECT	8290	8285	8285	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)	01.0 30100.0	01.0 30600.0	01.0 30610.0	01.0 33100.0	01.0 33110.0	01.0 33150.0	01.0 33200.0
AWARD							
1. Prior Year Carryover	769,109.49						
2. a. Current Year Award	4,780,781.00	6,866.27	5,015.54	3,517,341.00	38,864.76	68,702.00	226,243.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,780,781.00	6,866.27	5,015.54	3,517,341.00	38,864.76	68,702.00	226,243.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,549,890.49	6,866.27	5,015.54	3,517,341.00	38,864.76	68,702.00	226,243.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	769,109.49						
6. Cash Received in Current Year	3,225,414.93	2,553.68	2,359.77	0.00	6,502.76	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,994,524.42	2,553.68	2,359.77	0.00	6,502.76	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,327,389.54	6,866.27	5,015.54	3,517,341.00	38,864.76	68,702.00	226,243.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,327,389.54	6,866.27	5,015.54	3,517,341.00	38,864.76	68,702.00	226,243.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(332,865.12)	(4,312.59)	(2,655.77)	(3,517,341.00)	(32,362.00)	(68,702.00)	(226,243.00)
a. Unearned Revenue	1,222,500.88						
b. Accounts Payable							
c. Accounts Receivable	1,555,366.00	4,312.59	2,655.77	3,517,341.00	32,362.00	68,702.00	226,243.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,222,500.95	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,222,500.95						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,327,389.54	6,866.27	5,015.54	3,517,341.00	38,864.76	68,702.00	226,243.00

2016-17 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Spec Ed: IDEA Mental Health	Spec Ed: IDEA Preschool Staff Development	Spec Ed: IDEA Part C Early Intervention	Spec Ed: IDEA Part C Early Intervention	VATEA II C Sec 131	NCLB: Title II Part A Tchr Quality	NCLB: Title II Part B Math & Science
FEDERAL CATALOG NUMBER	84.027A	84.173A	84.027A	84.173A	84.048	84.367	84.366
RESOURCE CODE	3327	3345	3385	3395	3550	4035	4050
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	01.0 33270.0	01.0 33450.0	01.0 33850.0	01.0 33950.0	01.0 35500.0	01.0 40350.0	01.0 40500.0
AWARD							
1. Prior Year Carryover						452.74	30,219.40
2. a. Current Year Award	213,555.00	561.00	40,000.00	10,549.00	164,262.00	699,511.00	379,491.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments						10,508.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	213,555.00	561.00	40,000.00	10,549.00	164,262.00	710,019.00	379,491.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	213,555.00	561.00	40,000.00	10,549.00	164,262.00	710,471.74	409,710.40
REVENUES							
5. Unearned Revenue Deferred from Prior Year						10,960.74	30,219.40
6. Cash Received in Current Year	51,152.00	0.00	0.00	0.00	11,951.06	636,272.00	227,670.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	51,152.00	0.00	0.00	0.00	11,951.06	647,232.74	257,889.40
EXPENDITURES							
9. Donor-Authorized Expenditures	213,555.00	561.00	40,000.00	10,549.00	164,262.00	659,388.29	409,710.40
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	213,555.00	561.00	40,000.00	10,549.00	164,262.00	659,388.29	409,710.40
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(162,403.00)	(561.00)	(40,000.00)	(10,549.00)	(152,310.94)	(12,155.55)	(151,821.00)
a. Unearned Revenue						51,083.45	
b. Accounts Payable							
c. Accounts Receivable	162,403.00	561.00	60,000.00	10,549.00	152,310.94	63,239.00	151,821.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	51,083.45	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	213,555.00	561.00	60,000.00	10,549.00	164,262.00	659,388.29	409,710.40

2016-17 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	NCLB: Title IV Part B 21st CCLC	NCLB: Title IV Part B 21st CCLC	NCLB: Title III Limited Engl Prog	Elementary & Secondary Schools Counseling	VATEA IIC Section 132	ABE & ESL	Adult Secondary Education
FEDERAL CATALOG NUMBER	84.287	84.287	84.365	84.215	94.048	84.002A	84.002
RESOURCE CODE	4124	4124	4203	55100	3555	3905	3913
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	01.041240.6	01.0 41240.0	01.0 42030.0	01.0 55100.0	11.0 35550.0	11.0 39050.0	11.0 39130.0
AWARD							
1. Prior Year Carryover	91,507.41						
2. a. Current Year Award		675,000.00	360,688.00	388,759.00	649,332.00	277,148.00	25,545.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments			25,132.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	675,000.00	385,820.00	388,759.00	649,332.00	277,148.00	25,545.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	91,507.41	675,000.00	385,820.00	388,759.00	649,332.00	277,148.00	25,545.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			25,132.00				
6. Cash Received in Current Year	91,507.41	607,477.71	360,688.00	259,053.87	188,103.25	94,349.00	18,787.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	91,507.41	607,477.71	385,820.00	259,053.87	188,103.25	94,349.00	18,787.00
EXPENDITURES							
9. Donor-Authorized Expenditures	91,507.41	675,000.00	344,205.33	364,153.38	649,332.00	277,148.00	25,545.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	91,507.41	675,000.00	344,205.33	364,153.38	649,332.00	277,148.00	25,545.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(67,522.29)	41,614.67	(105,099.51)	(461,228.75)	(182,799.00)	(6,758.00)
a. Unearned Revenue			41,614.67	24,605.62			
b. Accounts Payable							
c. Accounts Receivable		67,522.29		129,705.13	461,228.75	182,799.00	6,758.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	41,614.67	24,605.62	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	91,507.41	675,000.00	344,205.33	364,153.38	649,332.00	277,148.00	25,545.00

2016-17 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	EL Civics	PELL	PELL	Federal Child Care	Head Start	Head Start Supplemental Duration Start Up	Head Start T & TA
FEDERAL CATALOG NUMBER	84.002A			93.596	93.6	93.6	93.6
RESOURCE CODE	3926	5810	5810	5025	5210	5210	5210
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	11.0 39260.0	11.0 58102.6	11.0 58102.7	12.0 50250.0	12.0 52100.0	12.0 52103.0	12.0 52102.0
AWARD							
1. Prior Year Carryover							
2. a. Current Year Award	130,123.00	222,117.33	762,523.00	737,374.00	3,337,828.00	491,669.00	32,469.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments				37,876.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	130,123.00	222,117.33	762,523.00	775,250.00	3,337,828.00	491,669.00	32,469.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	130,123.00	222,117.33	762,523.00	775,250.00	3,337,828.00	491,669.00	32,469.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	65,291.00	221,807.97	762,523.00	681,616.28	3,074,608.00	11.00	32,469.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	65,291.00	221,807.97	762,523.00	681,616.28	3,074,608.00	11.00	32,469.00
EXPENDITURES							
9. Donor-Authorized Expenditures	130,123.00	222,117.33	762,014.00	775,250.00	3,337,828.00	60,466.00	32,469.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	130,123.00	222,117.33	762,014.00	775,250.00	3,337,828.00	60,466.00	32,469.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(64,832.00)	(309.36)	509.00	(93,633.72)	(263,220.00)	(60,455.00)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	64,832.00	309.36	509.00	93,633.72	263,220.00	60,455.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	509.00	0.00	0.00	431,203.00	0.00
15. If Carryover is allowed, enter line 14 amount here			509.00			431,203.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	130,123.00	222,117.33	763,032.00	775,250.00	3,337,828.00	60,466.00	32,469.00

2016-17 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	CN: Fresh Fruit & Vegetable Prog	CN: Fresh Fruit & Vegetable Prog	TOTAL
FEDERAL CATALOG NUMBER	10.582	10.582	
RESOURCE CODE	5370	5370	
REVENUE OBJECT	8220	8220	
LOCAL DESCRIPTION (if any)	13.0 53701.0	13.0 53702.0	
AWARD			
1. Prior Year Carryover			891,289.04
2. a. Current Year Award	28,160.00	270,504.96	18,540,982.86
b. Transferability (NCLB/ESSA)			0.00
c. Other Adjustments			73,516.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	28,160.00	270,504.96	18,614,498.86
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	28,160.00	270,504.96	19,505,787.90
REVENUES			
5. Unearned Revenue Deferred from Prior Year			835,421.63
6. Cash Received in Current Year	24,391.04	198,163.38	10,844,723.11
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	24,391.04	198,163.38	11,680,144.74
EXPENDITURES			
9. Donor-Authorized Expenditures	26,312.28	248,163.01	17,710,081.54
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	26,312.28	248,163.01	17,710,081.54
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,921.24)	(49,999.63)	(6,029,936.80)
a. Unearned Revenue			1,339,804.62
b. Accounts Payable			0.00
c. Accounts Receivable	1,921.24	49,999.63	7,390,759.42
14. Unused Grant Award Calculation (line 4 minus line 9)	1,847.72	22,341.95	1,795,706.36
15. If Carryover is allowed, enter line 14 amount here			1,654,212.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,312.28	248,163.01	17,731,099.54

2016-17 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES	ROC/P Apport- Handicap	California Health Science Capacity Building Project	Career Technical Education	Workability	TUPE 6-12	CSPP: State Preschool
RESOURCE CODE	6010	6360	6378	6387	6520	6690	6105
REVENUE OBJECT	8590	8311	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	01.0 60100.0	01.0 63600.0	01.0 63780.0	01.0 63870.0	01.0 65200.0	01.0 66900.0	12.0 61050.0
AWARD							
1. Prior Year Carryover		19,240.70		1,423,653.00			
2. a. Current Year Award	2,918,157.99		62,750.00	1,701,620.00	235,473.00	69,447.03	3,471,703.00
b. Other Adjustments				1,297,006.00			178,324.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,918,157.99	0.00	62,750.00	2,998,626.00	235,473.00	69,447.03	3,650,027.00
3. Required Matching Funds/Other							5,972,447.09
4. Total Available Award (sum lines 1, 2c, & 3)	2,918,157.99	19,240.70	62,750.00	4,422,279.00	235,473.00	69,447.03	9,622,474.09
REVENUES							
5. Unearned Revenue Deferred from Prior Year			29,500.00	711,826.50			
6. Cash Received in Current Year	2,626,342.19	0.00	16,593.75	2,286,799.50	144,633.00	18,724.24	3,367,652.62
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,626,342.19	0.00	46,093.75	2,998,626.00	144,633.00	18,724.24	3,367,652.62
EXPENDITURES							
9. Donor-Authorized Expenditures	2,918,157.99	0.00	62,750.00	178,245.43	235,473.00	69,447.03	3,367,652.62
10. Non Donor-Authorized Expenditures					0.00		
11. Total Expenditures (lines 9 & 10)	2,918,157.99	0.00	62,750.00	178,245.43	235,473.00	69,447.03	3,367,652.62
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(291,815.80)	0.00	(16,656.25)	2,820,380.57	(90,840.00)	(50,722.79)	0.00
a. Unearned Revenue				2,820,380.57			
b. Accounts Payable							
c. Accounts Receivable	291,815.80		16,656.25		90,840.00	50,722.79	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	19,240.70	0.00	4,244,033.57	0.00	0.00	6,254,821.47
15. If Carryover is allowed, enter line 14 amount here	0.00	19,240.70		2,820,380.57			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,918,157.99	0.00	62,750.00	178,245.43	235,473.00	69,447.03	3,367,652.62

2016-17 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	1,442,893.70
2. a. Current Year Award	8,459,151.02
b. Other Adjustments	1,475,330.00
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	9,934,481.02
3. Required Matching Funds/Other	5,972,447.09
4. Total Available Award	
(sum lines 1, 2c, & 3)	17,349,821.81
REVENUES	
5. Unearned Revenue Deferred from Prior Year	741,326.50
6. Cash Received in Current Year	8,460,745.30
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	9,202,071.80
EXPENDITURES	
9. Donor-Authorized Expenditures	6,831,726.07
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	6,831,726.07
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,370,345.73
a. Unearned Revenue	2,820,380.57
b. Accounts Payable	0.00
c. Accounts Receivable	450,034.84
14. Unused Grant Award Calculation (line 4 minus line 9)	10,518,095.74
15. If Carryover is allowed, enter line 14 amount here	2,839,621.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,831,726.07

2016-17 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2016-17 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	01.0 56400.0	
AWARD		
1. Prior Year Restricted Ending Balance	5,034.54	5,034.54
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,034.54	5,034.54
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	5,034.54	5,034.54

2016-17 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	California Clean Energy Jobs	Educator Effectiveness	Prop 20 State Lottery	Special Education AB602	Special Ed: Mental Health	College Readiness Block Grant	Routine Restricted Maintenance
RESOURCE CODE	6230	6264	6300	6500	6512	7338	8150
REVENUE OBJECT	8590	8590	8560	8311	8590	8590	8980
LOCAL DESCRIPTION (if any)	01.0 62300.0	01.0 62640.0	01.0 63000.0	01.0 65000.0	01.0 65120.0	01.0 73380.0	01.0 81500.0
AWARD							
1. Prior Year Restricted Ending Balance	757,633.77	1,533,348.70	4,288,336.75	880,004.00			969,960.07
2. a. Current Year Award	1,407,793.00		1,387,426.68	9,300,522.00	794,967.00	698,048.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,407,793.00	0.00	1,387,426.68	9,300,522.00	794,967.00	698,048.00	0.00
3. Required Matching Funds/Other							5,972,447.09
4. Total Available Award (sum lines 1, 2c, & 3)	2,165,426.77	1,533,348.70	5,675,763.43	10,180,526.00	794,967.00	698,048.00	6,942,407.16
REVENUES							
5. Cash Received in Current Year	1,407,793.00	0.00	1,387,426.68	6,717,785.52	665,357.00	698,048.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,582,736.48	129,610.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	2,582,736.48	129,610.00	0.00	0.00
8. Contributed Matching Funds				16,251,790.54			5,972,447.09
9. Total Available (sum lines 5, 7c, & 8)	1,407,793.00	0.00	1,387,426.68	25,552,312.54	794,967.00	698,048.00	5,972,447.09
EXPENDITURES							
10. Donor-Authorized Expenditures	1,480,378.00	756,650.27	0.00	9,300,522.00	794,967.00	81,434.77	5,995,922.85
11. Non Donor-Authorized Expenditures				16,251,790.54			
12. Total Expenditures (line 10 plus line 11)	1,480,378.00	756,650.27	0.00	25,552,312.54	794,967.00	81,434.77	5,995,922.85
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	685,048.77	776,698.43	5,675,763.43	880,004.00	0.00	616,613.23	946,484.31

2016-17 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	AEBG: Adult Ed Block Grant	Adults in Correcational Facilities	CD: Center Based Reserve	TOTAL
RESOURCE CODE	6391	6015	6130	
REVENUE OBJECT	8590	8311	8990	
LOCAL DESCRIPTION (if any)	11.0 63910.0	11.0 6015.0	12.0 61300.0	
AWARD				
1. Prior Year Restricted Ending Balance	321,320.44	694,157.81	108,401.88	9,553,163.42
2. a. Current Year Award	15,905,729.00	5,629,169.00	11,988.05	35,135,642.73
b. Other Adjustments	9,688.00			9,688.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,915,417.00	5,629,169.00	11,988.05	35,145,330.73
3. Required Matching Funds/Other				5,972,447.09
4. Total Available Award (sum lines 1, 2c, & 3)	16,236,737.44	6,323,326.81	120,389.93	50,670,941.24
REVENUES				
5. Cash Received in Current Year	15,915,026.49	5,629,169.00	11,988.05	32,432,593.74
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	390.51	0.00	0.00	2,712,736.99
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	390.51	0.00	0.00	2,712,736.99
8. Contributed Matching Funds				22,224,237.63
9. Total Available (sum lines 5, 7c, & 8)	15,915,417.00	5,629,169.00	11,988.05	57,369,568.36
EXPENDITURES				
10. Donor-Authorized Expenditures	16,134,755.78	(4,908,079.28)	0.00	29,636,551.39
11. Non Donor-Authorized Expenditures				16,251,790.54
12. Total Expenditures (line 10 plus line 11)	16,134,755.78	(4,908,079.28)	0.00	45,888,341.93
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	101,981.66	11,231,406.09	120,389.93	21,034,389.85

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donations- Quemetco, Inc.	Impressed Balance	Art Masters	AP Fee Payment	BTSA Training	VISA Students	ALCOA- Temple Library
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	01.0 90150.0	01.0 90162.0	01.0 90164.0	01.0 90171.0	01.0 90207.0	01.0 90208.0	01.0 90210.0
AWARD							
1. Prior Year Restricted Ending Balance	8,967.48	5,720,980.18	2,945.88	9,381.06	14,418.23	1,159,498.62	20,181.46
2. a. Current Year Award	30,000.00			108,159.00	(1,500.00)	71,400.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	30,000.00	0.00	0.00	108,159.00	(1,500.00)	71,400.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	38,967.48	5,720,980.18	2,945.88	117,540.06	12,918.23	1,230,898.62	20,181.46
REVENUES							
5. Cash Received in Current Year	30,000.00	0.00	0.00	108,159.00	(1,500.00)	71,400.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	30,000.00	0.00	0.00	108,159.00	(1,500.00)	71,400.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	29,554.45	2,038,169.02	0.00	104,692.22	0.00	35,004.56	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	29,554.45	2,038,169.02	0.00	104,692.22	0.00	35,004.56	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	9,413.03	3,682,811.16	2,945.88	12,847.84	12,918.23	1,195,894.06	20,181.46

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Gear Up	PSAT	IB Projects	Maker Space Program	School Environment Projects	LPHS Centennial	Kaiser Foundation
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	01.0 90214.0	01.0 90215.0	01.0 90216.0	01.0 90217.0	01.0 90219.0	01.0 90220.0	01.0 90227.0
AWARD							
1. Prior Year Restricted Ending Balance		4,640.25	329.22	5,657.57	3,990,960.17	120.44	40,899.61
2. a. Current Year Award	7,500.00	1,702.00	8,786.00	15,000.00			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,500.00	1,702.00	8,786.00	15,000.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	7,500.00	6,342.25	9,115.22	20,657.57	3,990,960.17	120.44	40,899.61
REVENUES							
5. Cash Received in Current Year	0.00	1,702.00	8,786.00	15,000.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	7,500.00	1,702.00	8,786.00	15,000.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,500.00	2,447.99	8,718.76	18,030.81	0.00	0.00	34,628.33
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,500.00	2,447.99	8,718.76	18,030.81	0.00	0.00	34,628.33
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	3,894.26	396.46	2,626.76	3,990,960.17	120.44	6,271.28

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Field Use Fees	TEAL	DELL Technology Settlement	Professional Development Local	Arts For All Advancement Program	Girls Build LA	Korean Education Center-CEDA
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	01.0 90229.0	01.0 90231.0	01.0 90236.0	01.0 90239.0	01.0 90240.0	01.0 90243.0	01.0 90244.0
AWARD							
1. Prior Year Restricted Ending Balance	99,649.57	1,863.09	269,827.48	10,460.02			35,000.00
2. a. Current Year Award	84,160.30	5,000.00		21,231.00	16,900.00	1,500.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	84,160.30	5,000.00	0.00	21,231.00	16,900.00	1,500.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	183,809.87	6,863.09	269,827.48	31,691.02	16,900.00	1,500.00	35,000.00
REVENUES							
5. Cash Received in Current Year	84,160.30	5,000.00	0.00	21,231.00	16,900.00	1,500.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	84,160.30	5,000.00	0.00	21,231.00	16,900.00	1,500.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,191.77	6,863.09	0.00	20,343.96	16,900.00	1,500.00	12,825.85
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,191.77	6,863.09	0.00	20,343.96	16,900.00	1,500.00	12,825.85
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	176,618.10	0.00	269,827.48	11,347.06	0.00	0.00	22,174.15

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	VAPA	E-Rate	COPS Additional	Surplus Property	Alcoa Foundation	Adult Education	20th Century Model Classroom
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8980	8699/8980	8980	8980	8699	8699	8990
LOCAL DESCRIPTION (if any)	01.0 90246.0	01.0 90247.0	01.0 90248.0	01.0 90249.0	11.0 90166.0	11.0 90190.0	11.0 90190.1
AWARD							
1. Prior Year Restricted Ending Balance	450,059.00	2,872,586.45	1,206,080.00		91,797.90	23,855,845.80	
2. a. Current Year Award				34,413.11	0.00	2,737,431.40	154,357.67
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	34,413.11	0.00	2,737,431.40	154,357.67
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	450,059.00	2,872,586.45	1,206,080.00	34,413.11	91,797.90	26,593,277.20	154,357.67
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	34,413.11	0.00	2,736,848.80	154,357.67
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	582.60	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	582.60	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	34,413.11	0.00	2,737,431.40	154,357.67
EXPENDITURES							
10. Donor-Authorized Expenditures	105,505.58	0.00	0.00	34,413.11	31,581.82	287,612.15	154,357.67
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	105,505.58	0.00	0.00	34,413.11	31,581.82	287,612.15	154,357.67
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	344,553.42	2,872,586.45	1,206,080.00	0.00	60,216.08	26,305,665.05	0.00

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Asian Americans Advancing Justice	Adult Ed Fee Based	Child Dev Parent Fees	Early Head Start	Early Head Start	QRIS Block Grant	QRIS Block Grant (Facilities)
RESOURCE CODE	9010	9010	9010	9010	9010	9010	9010
REVENUE OBJECT	8699	8990	8673	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	11.0 90235.0	11.0 90245.0	12.0 90168.0	12.0 90203.0	12.0 90203.6	12.0 90242.0	12.0 90242.1
AWARD							
1. Prior Year Restricted Ending Balance	8,250.00		605,390.04				
2. a. Current Year Award	5,000.00	38,868.36	76,145.70	55,656.00	53,473.00	78,961.49	250,000.00
b. Other Adjustments				0.00	1.64		
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,000.00	38,868.36	76,145.70	55,656.00	53,474.64	78,961.49	250,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	13,250.00	38,868.36	681,535.74	55,656.00	53,474.64	78,961.49	250,000.00
REVENUES							
5. Cash Received in Current Year	5,000.00	38,868.36	76,145.70	25,457.00	53,474.64	78,961.49	250,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	30,199.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	30,199.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	5,000.00	38,868.36	76,145.70	55,656.00	53,474.64	78,961.49	250,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	38,868.36	0.00	55,656.00	53,474.64	76,461.00	140,657.42
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	38,868.36	0.00	55,656.00	53,474.64	76,461.00	140,657.42
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	13,250.00	0.00	681,535.74	0.00	0.00	2,500.49	109,342.58

2016-17 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	QSLA Block Grant	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	12.0 90250.0	
AWARD		
1. Prior Year Restricted Ending Balance		40,485,789.52
2. a. Current Year Award	6,000.00	3,860,145.03
b. Other Adjustments	4.42	6.06
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,004.42	3,860,151.09
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,004.42	44,345,940.61
REVENUES		
5. Cash Received in Current Year	6,004.42	3,821,869.49
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	38,281.60
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	38,281.60
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	6,004.42	3,860,151.09
EXPENDITURES		
10. Donor-Authorized Expenditures	6,004.42	3,328,962.98
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	6,004.42	3,328,962.98
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	41,016,977.63

-112-

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	98,402,202.45	301	0.00	303	98,402,202.45	305	3,753,504.42		307	94,648,698.03	309		
2000 - Classified Salaries	34,245,708.28	311	144,463.57	313	34,101,244.71	315	1,905,840.84		317	32,195,403.87	319		
3000 - Employee Benefits	54,205,938.21	321	5,081,173.92	323	49,124,764.29	325	2,182,681.17		327	46,942,083.12	329		
4000 - Books, Supplies Equip Replace. (6500)	11,177,572.83	331	1,671,909.24	333	9,505,663.59	335	559,659.00		337	8,946,004.59	339		
5000 - Services. . . & 7300 - Indirect Costs	22,551,821.93	341	4,198,245.86	343	18,353,576.07	345	4,314,650.17		347	14,038,925.90	349		
TOTAL					209,487,451.11	365	TOTAL					196,771,115.51	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	76,383,847.52	375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,267,515.02	380
3. STRS.	3101 & 3102	15,032,923.99	382
4. PERS.	3201 & 3202	755,576.43	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,584,581.22	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,635,862.78	385
7. Unemployment Insurance.	3501 & 3502	39,911.40	390
8. Workers' Compensation Insurance.	3601 & 3602	2,361,915.75	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		112,062,134.11	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		230,055.86	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		111,832,078.25	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.83%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.83%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	196,771,115.51
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	83,078,048.00		83,078,048.00		2,181,222.00	80,896,826.00	2,327,467.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	146,960,858.00	31,313,030.00	178,273,888.00	34,823,235.00		213,097,123.00	
Net OPEB Obligation	14,316,571.00	3,627,652.00	17,944,223.00			17,944,223.00	
Compensated Absences Payable	3,559,223.00	585.00	3,559,808.00	194,472.00		3,754,280.00	
Governmental activities long-term liabilities	247,914,700.00	34,941,267.00	282,855,967.00	35,017,707.00	2,181,222.00	315,692,452.00	2,327,467.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	30,155,192.00	(4,285,192.00)	25,870,000.00		2,405,000.00	23,465,000.00	2,480,000.00
Capital Leases Payable	4,307,980.00	60,118.00	4,368,098.00		1,707,532.00	2,660,566.00	1,748,384.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	34,463,172.00	(4,225,074.00)	30,238,098.00	0.00	4,112,532.00	26,125,566.00	4,228,384.00

-115-

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	116,987,537.89		116,987,537.89			120,483,871.90
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	18,581.72		18,581.72			18,161.47
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	18,161.47		18,161.47	17,562.93		17,562.93
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			18,161.47			17,562.93
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	109,897.30		109,897.30	112,315.00		112,315.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	56.00		56.00
4. Secured Roll Taxes (Object 8041)	16,776,206.24		16,776,206.24	16,984,855.00		16,984,855.00
5. Unsecured Roll Taxes (Object 8042)	65,177.06		65,177.06	130,398.00		130,398.00
6. Prior Years' Taxes (Object 8043)	286,310.01		286,310.01	288,354.00		288,354.00
7. Supplemental Taxes (Object 8044)	843,240.68		843,240.68	961,742.00		961,742.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	10,910,871.25		10,910,871.25	6,447,918.00		6,447,918.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	27,891.63		27,891.63	62,647.00		62,647.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,494,553.76		1,494,553.76	303,097.00		303,097.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	30,514,147.93	0.00	30,514,147.93	25,291,382.00	0.00	25,291,382.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	30,514,147.93	0.00	30,514,147.93	25,291,382.00	0.00	25,291,382.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,069,517.53			2,196,912.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,069,517.53			2,196,912.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	154,371,465.00		154,371,465.00	158,278,816.00		158,278,816.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	653,676.00		653,676.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	155,025,141.00	0.00	155,025,141.00	158,278,816.00	0.00	158,278,816.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	230,768,249.22		230,768,249.22	226,035,697.00		226,035,697.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	770,469.16		770,469.16	0.00		0.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			116,987,537.89			120,483,871.90
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9774			0.9670
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			120,483,871.90			120,807,045.79
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			30,514,147.93			25,291,382.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,179,376.40			2,107,551.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			92,039,241.50			97,712,575.79
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			92,039,241.50			97,712,575.79
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			410,541.38			0.00
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			30,924,689.31			25,291,382.00
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			91,628,700.12			97,712,575.79
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			30,924,689.31			
b. State Subventions (Line D8)			91,628,700.12			
c. Less: Excluded Appropriations (Line C23)			2,069,517.53			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			120,483,871.90			

-118-

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,186,517.14
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 172,603,742.36

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.32%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	10,526,882.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,789,079.34
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,376,703.16
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	397.83
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	16,693,062.58
9. Carry-Forward Adjustment (Part IV, Line F)	2,078,257.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,771,320.53

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	124,681,990.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,129,723.13
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,955,700.75
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,302,252.23
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	102,256.38
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,101,823.21
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	63,326.87
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,811,563.53
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	24,501,175.77
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	7,080.17
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,627,305.18
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,625,816.75
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,668,160.88
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	226,578,175.63

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

7.37%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

8.28%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>16,693,062.58</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,472,245.84</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.1%) times Part III, Line B18); zero if negative	<u>2,078,257.95</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.1%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.1%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>2,078,257.95</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>2,078,257.95</u>

Approved indirect cost rate: 7.10%
Highest rate used in any program: 7.10%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,040,645.29	286,744.25	7.10%
01	3550	156,440.00	7,822.00	5.00%
01	4035	615,787.35	43,600.94	7.08%
01	4050	333,996.63	23,713.77	7.10%
01	4124	190,177.61	9,507.80	5.00%
01	4203	337,456.20	6,749.13	2.00%
01	5510	340,011.99	24,141.39	7.10%
01	6010	455,179.23	22,758.96	5.00%
01	6264	706,612.48	50,037.79	7.08%
01	6378	58,590.10	4,159.90	7.10%
01	6387	166,428.97	11,816.46	7.10%
01	6500	23,526,869.38	1,669,883.00	7.10%
01	6520	219,863.00	15,610.00	7.10%
01	6690	64,843.16	4,603.87	7.10%
01	7338	76,036.20	5,398.57	7.10%
01	9010	2,994,614.86	155,416.77	5.19%
11	3555	482,953.21	24,147.66	5.00%
11	3905	265,467.44	11,680.56	4.40%
11	3913	24,468.39	1,076.61	4.40%
11	3926	124,638.89	5,484.11	4.40%
11	6391	13,789,405.24	953,102.01	6.91%
11	9010	508,044.96	4,375.04	0.86%
12	5025	723,856.17	51,393.83	7.10%
12	6105	3,144,403.20	223,249.42	7.10%
13	5310	9,864,451.55	479,431.72	4.86%
13	5320	388,152.41	19,130.07	4.93%
13	5370	261,605.00	12,870.29	4.92%
13	9010	153,951.92	6,543.00	4.25%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		4,288,336.75	4,288,336.75
2. State Lottery Revenue	8560	4,168,625.27		1,387,426.68	5,556,051.95
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,168,625.27	0.00	5,675,763.43	9,844,388.70
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,942,775.50			2,942,775.50
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,225,849.77			1,225,849.77
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,168,625.27	0.00	0.00	4,168,625.27
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	5,675,763.43	5,675,763.43
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	234,621,320.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,123,313.92
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	102,256.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,547,870.28
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,753,593.68
4. Other Transfers Out	All	9200	7200-7299	2,245,394.96
5. Interfund Transfers Out	All	9300	7600-7629	3,751,489.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,400,604.30
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	324,066.54
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				210,421,468.44

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		18,122.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,610.84
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	196,089,650.20	10,528.16
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	196,089,650.20	10,528.16
B. Required effort (Line A.2 times 90%)	176,480,685.18	9,475.34
C. Current year expenditures (Line I.E and Line II.B)	210,421,468.44	11,610.84
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	97,779.41	0.00	97,779.41	7,886.03		105,665.44
1110	Regular Education, K-12	107,774,097.72	55,418,463.82	163,192,561.54	13,161,686.90		176,354,248.44
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	30,984,982.05	3,842,058.39	34,827,040.44	2,808,844.95		37,635,885.39
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	153,069.38	0.00	153,069.38	12,345.24		165,414.62
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					14,620.20	14,620.20
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					11,124,581.44	11,124,581.44
----	Other Outgo					8,596,117.61	8,596,117.61
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	2,417,271.30		2,417,271.30
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,792,484.32)		(1,792,484.32)
----	Total General Fund and Charter Schools Funds Expenditures	139,009,928.56	59,260,522.21	198,270,450.77	16,615,550.10	19,735,319.25	234,621,320.12

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	8,903,173.33	987,902.50	15,586,036.46	6,506,310.03	25,595,880.44	7,478.00	1,673,741.45
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	862.10	862.10	862.10	862.10	1,750.88	1,750.88	386.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	117.70	117.70	117.70	117.70			
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	979.80	979.80	979.80	979.80	1,750.88	1,750.88	386.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,006
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	472,407.54	0.00	75,434.09	29,849.70	979,370.71	4,601,582.53	7,983,283.80		14,141,928.37
2000-2999	Classified Salaries	1,136,351.23	0.00	0.00	0.00	406,186.97	3,109,127.71	2,004,094.99		6,655,760.90
3000-3999	Employee Benefits	764,611.89	0.00	29,600.84	12,348.30	550,309.58	3,029,150.56	3,930,155.99		8,316,177.16
4000-4999	Books and Supplies	50,509.85	0.00	0.00	0.00	13,954.36	35,702.50	201,280.62		301,447.33
5000-5999	Services and Other Operating Expenditures	154,237.15	0.00	0.00	0.00	4,913.46	1,277,115.34	133,402.34		1,569,668.29
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,827.00	0.00		8,827.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,578,117.66	0.00	105,034.93	42,198.00	1,954,735.08	12,061,505.64	14,252,217.74	0.00	30,993,809.05
7310	Transfers of Indirect Costs	1,685,493.00	0.00	0.00	0.00	0.00	0.00	0.00		1,685,493.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,842,058.40								3,842,058.40
	Total Indirect Costs and PCR Allocations	5,527,551.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,527,551.40
	TOTAL COSTS	8,105,669.06	0.00	105,034.93	42,198.00	1,954,735.08	12,061,505.64	14,252,217.74	0.00	36,521,360.45
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	256,925.37	0.00	0.00		256,925.37
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	251,415.21	983,501.54	1,426,327.01		2,661,243.76
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	154,498.20	332,227.39	446,256.04		932,981.63
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	561.00	0.00	0.00		561.00
5000-5999	Services and Other Operating Expenditures	10,549.00	0.00	0.00	0.00	0.00	213,555.00	0.00		224,104.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,549.00	0.00	0.00	0.00	663,399.78	1,529,283.93	1,872,583.05	0.00	4,075,815.76
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	10,549.00	0.00	0.00	0.00	663,399.78	1,529,283.93	1,872,583.05	0.00	4,075,815.76
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										4,075,815.76

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	472,407.54	0.00	75,434.09	29,849.70	722,445.34	4,601,582.53	7,983,283.80		13,885,003.00
2000-2999	Classified Salaries	1,136,351.23	0.00	0.00	0.00	154,771.76	2,125,626.17	577,767.98		3,994,517.14
3000-3999	Employee Benefits	764,611.89	0.00	29,600.84	12,348.30	395,811.38	2,696,923.17	3,483,899.95		7,383,195.53
4000-4999	Books and Supplies	50,509.85	0.00	0.00	0.00	13,393.36	35,702.50	201,280.62		300,886.33
5000-5999	Services and Other Operating Expenditures	143,688.15	0.00	0.00	0.00	4,913.46	1,063,560.34	133,402.34		1,345,564.29
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	8,827.00	0.00		8,827.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,567,568.66	0.00	105,034.93	42,198.00	1,291,335.30	10,532,221.71	12,379,634.69	0.00	26,917,993.29
7310	Transfers of Indirect Costs	1,685,493.00	0.00	0.00	0.00	0.00	0.00	0.00		1,685,493.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,842,058.40								3,842,058.40
	Total Indirect Costs and PCR Allocations	5,527,551.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,527,551.40
	TOTAL BEFORE OBJECT 8980	8,095,120.06	0.00	105,034.93	42,198.00	1,291,335.30	10,532,221.71	12,379,634.69	0.00	32,445,544.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									32,445,544.69
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	781,977.96	0.00	0.00	0.00	0.00	0.00	0.00		781,977.96
3000-3999	Employee Benefits	434,738.01	0.00	0.00	0.00	16,047.30	83,900.56	34,290.58		568,976.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	331.50	0.00		331.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,216,715.97	0.00	0.00	0.00	16,047.30	84,232.06	34,290.58	0.00	1,351,285.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,216,715.97	0.00	0.00	0.00	16,047.30	84,232.06	34,290.58	0.00	1,351,285.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									16,096,298.77
	TOTAL COSTS									17,447,584.68

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,006
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	447,770.00	0.00	74,735.00	28,683.00	1,034,999.00	3,298,438.00	8,541,626.00		13,426,251.00
2000-2999	Classified Salaries	1,355,047.00	0.00	0.00	0.00	425,772.00	2,058,317.00	2,093,592.00		5,932,728.00
3000-3999	Employee Benefits	934,748.00	0.00	30,545.00	12,936.00	652,661.00	2,178,201.00	4,778,672.00		8,587,763.00
4000-4999	Books and Supplies	144,908.00	0.00	0.00	0.00	18,800.00	98,300.00	263,541.00		525,549.00
5000-5999	Services and Other Operating Expenditures	232,430.00	0.00	0.00	0.00	96,700.00	559,742.00	258,100.00		1,146,972.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,114,903.00	0.00	105,280.00	41,619.00	2,228,932.00	8,192,998.00	15,935,531.00	0.00	29,619,263.00
7310	Transfers of Indirect Costs	1,338,666.00	0.00	0.00	0.00	0.00	0.00	0.00		1,338,666.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,338,666.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,338,666.00
	TOTAL COSTS	4,453,569.00	0.00	105,280.00	41,619.00	2,228,932.00	8,192,998.00	15,935,531.00	0.00	30,957,929.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	447,770.00	0.00	74,735.00	28,683.00	724,027.00	3,298,438.00	8,541,626.00		13,115,279.00
2000-2999	Classified Salaries	1,355,047.00	0.00	0.00	0.00	184,094.00	1,369,176.00	653,596.00		3,561,913.00
3000-3999	Employee Benefits	934,748.00	0.00	30,545.00	12,936.00	424,457.00	1,838,146.00	4,032,231.00		7,273,063.00
4000-4999	Books and Supplies	144,908.00	0.00	0.00	0.00	18,800.00	98,300.00	263,541.00		525,549.00
5000-5999	Services and Other Operating Expenditures	232,430.00	0.00	0.00	0.00	96,700.00	344,919.00	258,100.00		932,149.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,114,903.00	0.00	105,280.00	41,619.00	1,448,078.00	6,948,979.00	13,749,094.00	0.00	25,407,953.00
7310	Transfers of Indirect Costs	1,338,666.00	0.00	0.00	0.00	0.00	0.00	0.00		1,338,666.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,338,666.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,338,666.00
	TOTAL BEFORE OBJECT 8980	4,453,569.00	0.00	105,280.00	41,619.00	1,448,078.00	6,948,979.00	13,749,094.00	0.00	26,746,619.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									26,746,619.00

Unaudited Actuals
Special Education Maintenance of Effort
2017-18 Budget vs. 2016-17 Actual Comparison
2017-18 Budget by LEA (LB-B)

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Report SEMB

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	997,458.00	0.00	0.00	0.00	0.00	0.00	0.00		997,458.00
3000-3999	Employee Benefits	564,526.00	0.00	0.00	0.00	0.00	0.00	0.00		564,526.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,561,984.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,561,984.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,561,984.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,561,984.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									14,190,437.00
	TOTAL COSTS									15,752,421.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Hacienda La Puente Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

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CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Hacienda La Puente Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
11	6015	5800	-4,908,079.28

Explanation:Contract accrual-terms were re-negotiated resulting in a reduction of the accrual.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
11	6015	2110	-4,908,079.28

Explanation:Contract accrual-terms were re-negotiated resulting in a reduction of the accrual.

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line A.

PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.

PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must

be provided.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.

PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.