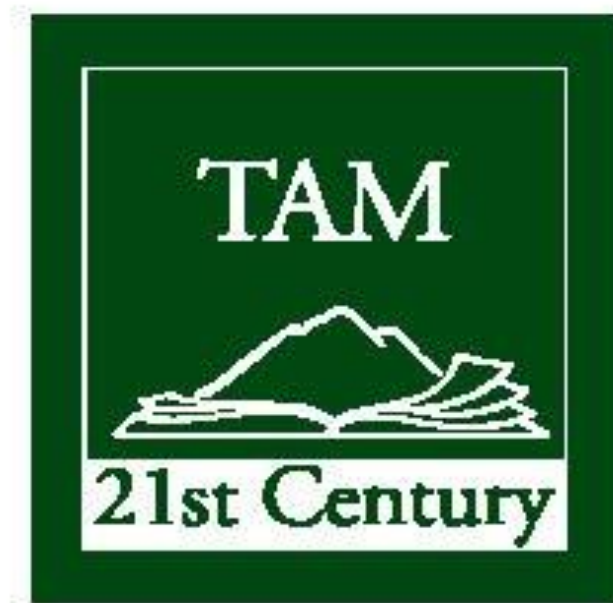


Tamalpais Union High School District

2016-17 Unaudited Actuals Report



Presented to the Board of Trustees for Approval
September 12, 2017

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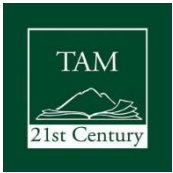
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395 Doherty Drive, Larkspur, CA 94939

SENIOR DIRECTOR OF FISCAL SERVICES

September 12, 2017

TO: Board of Education

FROM: Daniel B. Menyon, Senior Director of Fiscal Services

RE: 2016-17 Closing – Executive Summary Memo

The purpose of this memo is to summarize the agenda item requesting approval of the District's Annual Statement of All Receipts and Expenditures for Fiscal Year 2016-17, also known as **Closing of the Books**. The reports that comprise the District's Unaudited Actuals are the most complete set of financials for the 2016-17 fiscal year and will be the starting point for audited financials. Until an audit is complete, the Unaudited Financials are the reference point for fiscal year 2016-17.

Closing the Books – Background: Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. California school districts follow a July 1 to June 30 fiscal year and all financial reports are based on this fiscal year. After budget adoption in June, the District adjusts its budget periodically to incorporate current information. The Second Interim, reviewed by the Board of Trustees on **March 14, 2017**, is the latest version of the 2016-17 Budget. It is used as a point of comparison to the closing numbers. After Board approval, the Unaudited Actuals must be submitted to the Marin County Office of Education (MCOE) by September 15. MCOE will review and forward them to the California Department of Education by October 15.

Highlights of Operations & Other Accomplishments: The major accomplishments for the year include the following:

- ❖ Administration settled a districtwide 3% salary increases for the fiscal year 2016-17
- ❖ Hired 27 new teachers and guidance counselors, 3 new assistant principals; .8 FTE Wellness Coordinator and numerous classified positions
- ❖ Board of Trustees authorized the collection of developer fees
- ❖ Superintendent established a Fiscal Advisory & LCAP Committee, charged with providing feedback on issues that impact the District's budget and as defined in the District's LCAP
- ❖ Commencement of installations of artificial turf Redwood and Sir Francis Drake High Schools
- ❖ Installations of **7 portables** to accommodate enrollment growth at Redwood, Tamalpais & Tamiscal
- ❖ Establishment of a Counseling Enriched Classroom (CEC) program at Tamiscal
- ❖ Purchased more than 10,000 textbooks

- ❖ During fiscal year 2016-17 the District's Business Office staff also:
 - Processed an average 100 property tax transfers and senior parcel-tax-exemption forms monthly
 - Processed 2,658 Purchase Orders for the year
 - Paid 1,763 vouchers
 - Processed monthly, Mid-month and miscellaneous pay warrants for 505 employees
 - Handled 43 Federal, State, and Local Categorical Programs
 - Prepared Adopted Budget, 1st & 2nd Interims and Unaudited Actual Reports

Financial Highlights: Financial results highlight the closing of one chapter (2016-17 Year-End-Closing) and the opening of a new one (fiscal discipline, budget monitoring and battling Tamalpais' structural deficits).

- ❖ **Unrestricted General Fund Balance:** The District ended fiscal year 2016-17 with an unrestricted ending fund balance for the General Fund of **\$22,734,129**, which is sufficient to meet the State required 3% reserve for economic uncertainty of **\$2,498,232** and additional 14% Board Reserves of **\$11,658,416**. However, it is a decrease of **\$3,774,175** from the prior year. After Non-Spendable, Restricted Balances and the required Set-asides, there is only **\$1,962,254** available to partially fund the **2018-19 projected \$4,564,527** deficit (Appendix H-1 of 2017-18 Adopted Budget).
- ❖ **Support for Programs.** Supports for Special Education and other Categorical Programs was **\$11,087,218**, and supports for Adult & Community Educational Programs, Capital Reserves for Growth Accommodations as well as Child Nutrition Programs was **\$3,200,317**. Overall, Unrestricted General fund contributed **\$14,087,033 (net)** towards other educational programs during 2016-17.

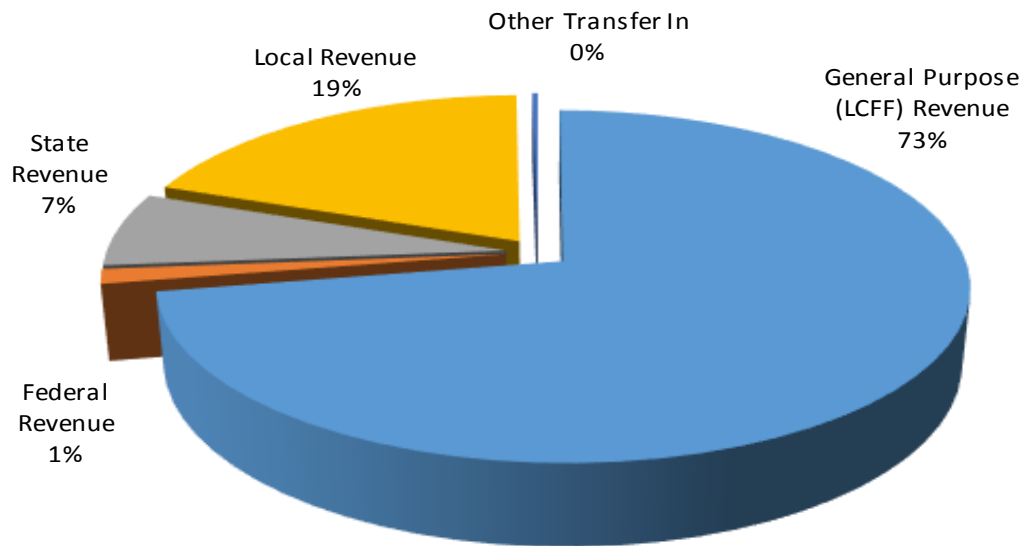
Financial Components:

- ❖ Actual P-2 ADA, excluding MCOE ADA was **4,468**, which was an increase of **225 ADA** from prior year.
- ❖ Property Taxes received (net of LCFF transfers) during 2016-17 was **\$56.54 million**, an increase of **\$3.70** million from prior year.
- ❖ Parcel Tax received during 2016-17 was **\$9.68 million**, a **\$0.26 million** increase from prior year.
- ❖ Unrestricted Lottery revenues was funded at **\$143.05-Per-ADA**, and Restricted Lottery was funded at **\$44.73-Per-ADA**, a reduction of **\$3.0-Per-ADA** (Unrestricted) and **\$1.3-Per-ADA** (Restricted)
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded

Unrestricted General Fund Revenue Components: The District receives funding for its general operations from various sources. A net revenue **increase of \$612,387** over the Second Interim projects was due to additional funding from additional property tax collections, unanticipated prior-year state revenues and increased local grant collections. The types of major funding sources are illustrated on the next page.

DESCRIPTION	UNRESTRICTED	COMBINED
General Purpose (LCFF) Revenue	\$57,789,172	\$57,789,172
Federal Revenue	\$0	\$1,089,075
State Revenue	\$1,881,433	\$5,505,350
Local Revenue	\$10,844,853	\$15,376,611
Other Transfer In	\$200,501	\$200,501
TOTAL	\$70,715,960	\$79,960,710

Total General Fund Revenues: 2016-17 Unaudited Actuals



Unrestricted General Fund Expenditures & Contributions & Transfers: An increase of **\$1,435,107** in Expenditures over Second Interim estimates is primarily due to:

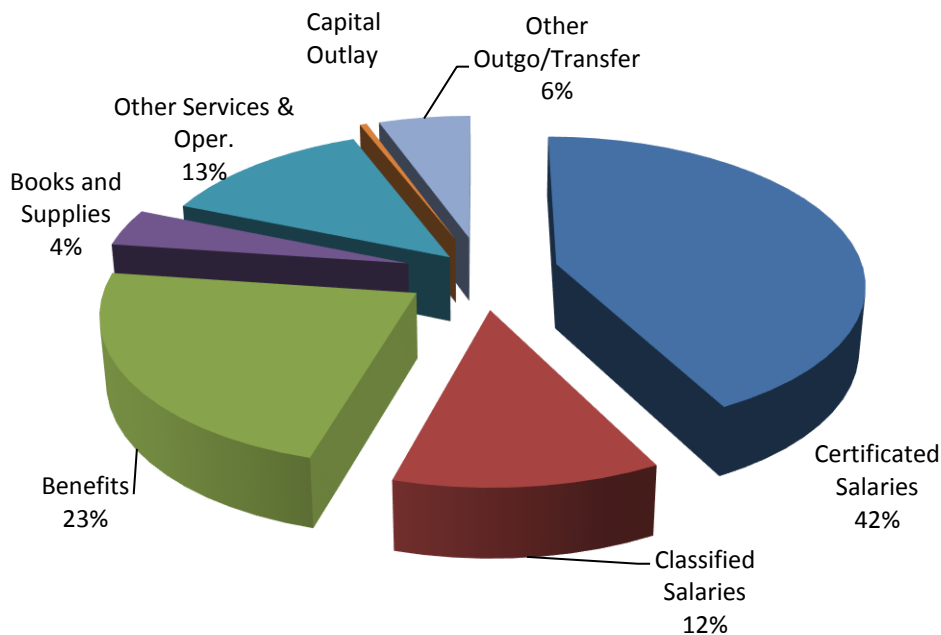
- **\$887,179** Certificated salaries attributed to 3% settlement as well as step/column increases
- **\$100,830** Classified salaries attributed to 3% settlement as well as step/column increases
- **\$20,002** Health & Welfare increases
- **\$331,764** increases in leases, utilities, contract services, services and supplies
- **\$95,332** Net additional transfers to support Fund 11, Fund 13, Fund 25

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise of approximately 88% of the District's budget, and approximately 77% of the total General Fund budget. Next page shows a graphical description of expenditures by percentage:

2016-17 Total General Fund Expenditures

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	\$31,873,593	\$35,283,075
Classified Salaries	7,556,828	10,018,095
Employee Benefits	13,871,620	18,947,048
Books and Supplies	1,957,764	3,376,632
Other Services & Operations	5,335,538	10,683,377
Capital Outlay	222,068	356,165
Other Outgo/Transfer	2,585,506	4,610,009
TOTAL	\$63,402,917	\$83,274,400

Total General Fund Expenditures: 2016-17 Unaudited Actuals



Prop-30 Education Protection Account (EPA):

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Revenues generated from Proposition 30 are deposited into a state account called the Education Protection Account (EPA). Tamalpais Union High School District receives funds from the EPA based on the minimum amount of \$200 per ADA.

The creation of the Education Protection Account (EPA) by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- ❖ The spending plan must be approved by the governing board during a public meeting
- ❖ EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- ❖ Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended
- ❖ Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

As illustrated below, the District received EPA funds in the amount of \$899,572 plus \$502 prior year adjustments and carryover funds of \$9,599 that was spent in the following manner described below:

Prop-30 Education Protection Account (EPA) Activity	
Fiscal Year Ending June 30, 2017	
BEGINNING BALANCE	\$9,599
2016-17 EPA REVENUES	\$899,572
OTHER PRIOR YEAR ADJUSTMENTS	\$505
EXPENDITURES (<i>Instructional Salaries & Benefits</i>)	(\$909,676)
ENDING BALANCE	\$0

Board Resolution 17.4 requesting approval for 2016-17 unaudited actual expenditures under TUHSD Prop-30 EPA programs has been included in the 2016-17 Year-End-Closing packet.

Unrestricted General Fund Results: The table below compares the **2016-17 Unaudited Actual** final numbers to the **2016-17 Second Interim** (*last Board Approved*) **Budget**.

- ❖ **Unrestricted Revenues** were slightly higher than anticipated at year-end due to increases in tax collections, additional lottery revenues and increases in lease revenues, earned interests, and donations.
- ❖ **Unrestricted Expenditures** were slightly higher than anticipated because the District had not settled with various bargaining unit for salaries increases. The cost of a 3% Districtwide salaries increases was not reflected in the 2016-17 Second Interim budget report. That amount, along with related benefits was accrued and incorporated into the 2016-17 Unaudited Actual report.

- ❖ **The net impact** is an increased **deficit of \$822,722**. Brief descriptions for variances are included in the last column of the table shown below.

Description	Second Interim	Unaudited Actuals	Variance	Comment
Revenues				
LCFF Sources	\$57,517,018	\$57,789,172	\$272,154	Additional property taxes collected
Federal Revenues	\$0	\$0	\$0	n/a
State Revenues	\$1,797,473	\$1,881,433	\$83,960	Increases in Lottery Revenues
Local Revenues	\$10,588,581	\$10,844,853	\$256,272	Increases in leases, earned interests, etc.
Total Revenues	\$69,903,072	\$70,515,459	\$612,387	
Expenditures				
Certificated Salaries	\$30,986,414	\$31,873,593	\$887,179	Includes 3% settlement increases
Classified Salaries	\$7,455,998	\$7,556,828	\$100,830	Includes 3% settlement increases
Employee Benefits	\$13,851,618	\$13,871,620	\$20,002	Includes 3% settlement increases
Books & Supplies	\$1,939,387	\$1,957,764	\$18,377	Increases in supplies & adopted textbooks
Services & Operations	\$5,038,496	\$5,335,538	\$297,042	Increases in leases, rental & repairs
Capital Outlay	\$208,228	\$222,068	\$13,840	Site improvements
Other Outgo & Transfers	(\$617,315)	(\$614,810)	\$2,505	Reductions in projected indirect costs
Total Expenditures	\$58,862,826	\$60,202,601	\$1,339,775	
Other Financing				
Transfer In	\$200,501	\$200,501	\$0	n/a
Transfer Out	(\$2,971,638)	(\$3,200,317)	(\$228,679)	Increased Transfers to Other Funds
Contributions	(\$11,220,562)	(\$11,087,218)	\$133,344	Reductions In Required Contributions
Total Other Financing	(\$13,991,699)	(\$14,087,033)	(\$95,334)	
Net Increase/(Decrease)	(\$2,951,453)	(\$3,774,175)	(\$822,722)	
Beginning Fund Balance	\$26,508,304	\$26,508,304	\$0	
Ending Fund Balance	\$23,556,851	\$22,734,129	(\$822,722)	

Contributions & Transfers: The table on the next page shows transfers of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue.

2016-17 Unrestricted General Fund Transfers

Descriptions	Amounts
To Capital Outlay Reserve Fund 40 (On-going Transfer)	(270,000.00)
To Capital Outlay Reserve Fund 40 (One-Time)	(2,210,000.00)
To Community Education Programs Fund 11	(270,480.00)
To Capital Facilities Fund 25 to cover deficits	(38,309.02)
To Child Nutritional Fund 13 ¹	(411,527.51)
From Special Reserve Fund 17 (One-Time)	200,501.00
To Special Education - Instructions ²	(8,016,362.23)
To Special Education - Transportation ²	(733,610.60)
To Other Educational Programs ²	(138,686.41)
To Restricted Maintenance Account	(2,137,270.00)
To Solar Installation Project	(61,472.81)
Total General Fund Transfers In/(Out)	(14,087,217.58)

¹includes \$58,082.80 indirect costs recaptured by General Fund 03

²includes \$792,322.22 total indirect costs recaptured by General Fund 03

Changes in Fund Balances: The chart below shows changes in fund balances. During the year, the Governing board authorized total **transfers of \$3,000,000** into the **Capital Outlay Reserve Fund 40**, out of **Unrestricted General Fund 03** and **Reserve Fund 17** for growth-related expenditures.

FUND	2015-16	Net Change	2016-17
COMBINED GENERAL FUND	\$28,249,855	(\$3,313,690)	\$24,936,165
ADULT EDUCATION	190,819	284,266	475,085
CAFETERIA	36,290	(18,493)	17,797
DEFERRED MAINTENANCE	1,735,531	(24,485)	1,711,046
SPECIAL RESERVE	992,308	(985,778)	6,530
FOUNDATION	50,691	240	50,931
CAPITAL OUTLAY RESERVE FUND	2,116,877	1,809,893	3,926,770
BOND INTEREST & REDEMPTION	8,804,629	(206,981)	8,597,648
SELF INSURANCE	50,513	17,958	68,471
TOTAL	\$42,227,513	(\$2,437,070)	\$39,790,443

Caution: As we close the books on 2016-17 and head into 2017-18, red flags are signaling caution. We will be monitoring and reporting back to the Board on the following:

- ❖ **As a basic aid District**, TUHSD does not get additional funding for increased enrollment. However, it should be noted that **LCFF** is close to being fully funded, which means the increases from year to year will be reduced.
- ❖ **The sales tax portion of Proposition 30**, the temporary tax that supplements the State's funding of LCFF, expired December 2016. The income tax portion expires December 2018. Combined, they provide **\$899,572** in revenues (part of LCFF funding) to TUHSD
- ❖ **Cost of Living Adjustments (COLAs)** are not expected to keep pace with the true cost of living, meaning the same amount of funding to pay for higher costs.
- ❖ **The support** to Special Education, Adult & Community Educational Programs, as well as the Child Nutrition Program need to be monitored, and program adjustments must be made if needed. Ongoing revenues in these programs do not match ongoing expenditures.
- ❖ **The current parcel tax** expires in five years
- ❖ **The Structural Deficit** reflected in Unrestricted General Fund is primarily due to **excessive supports** for other programs, as mentioned above. – must be addressed.

Conclusion:

Included in this packet is a summary of the District's financial activity, which is followed by the required State reports in their entirety. This financial report is designed to provide the Board of Trustees with a general overview of the District's finances, as well as, illustrate in detail the money it receives and expends.

During the **Fall of 2017**, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than December 15, 2017.

Tamalpais Union High School District

2016-17 Unaudited Actuals

Board of Trustees:

- Laura Anderson – President
- Leslie Lundgren – Clerk
- Barbara Owens - Member
- Chuck Ford – Member
- Michael Futterman – Member

CABINET

- Dr. David Yoshihara – Superintendent
- Dr. Tara Taupier – Assist. Superintendent, Education Services
- Lars Christensen – Assist. Superintendent, HR & Facilities

Photo: www.rosamond.com

Presentation Highlights

- Year-End Closing Process
- Basic Aid vs State Funded School Districts
- Components: Funding Factors
- 2016-17 Combined General Fund
 - Revenues
 - Expenditures
 - Education Protection Account (EPA)
 - Fund summary
- Unrestricted General Fund
 - Transfers
 - Changes in Fund Balance (2nd Interim vs Unaudited Actuals)
- Components of General Fund Ending Balance
- Appendixes
- Conclusion



Year-End Closing Process

- Education Code requires districts produce financial activities and position by September 15th of each year preceding fiscal year
- California school districts follow a July 1 to June 30 fiscal year
- After Governing Board, the unaudited report is submitted to the County Superintendent of Schools
- By October 15 the County Superintendent of Schools forwards report to the California Department of Education

Basic Aid

vs

State Funded

District is entitled to a calculated Entitlement

- Comprised of property taxes and State Aid
- If property taxes fill the bucket and overflows, the district keeps the overflow dollars and only receives a minimum amount of state aid
- **Each year TUHSD receives \$704,071 in minimum guaranteed State Aid**



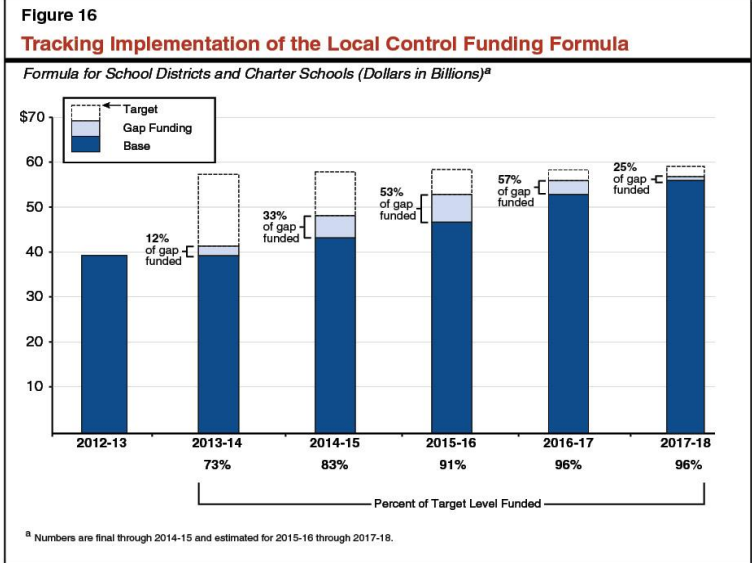
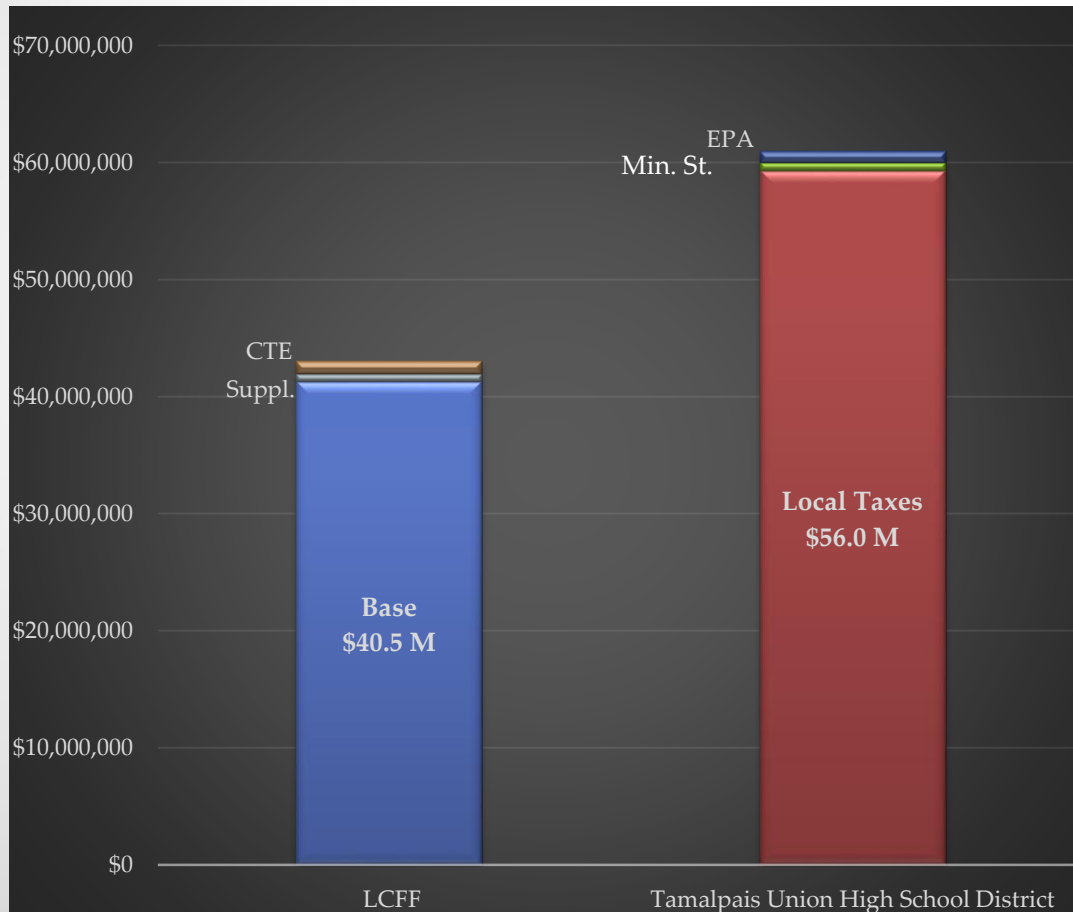
District is entitled to a calculated Entitlement

- Comprised of property taxes and State Aid
- When property taxes don't fill the bucket, the State makes up the shortfall with State Aid



Tamalpais UHSD remains a Community Funded Basic Aid District

Reliant mostly on local tax revenues for school programs



LCFF funding now at 97%

Components: Funding Factors

- **ADA (excluding SELPA ADA from MCOE) increased by 225 over prior year**
 - 2015-16 = 4,243
 - 2016-17 = 4,468
- **As a basic aid district, TUHSD gets very little additional funding for increased enrollment/ADA**
 - Education Protection Account (EPA) gives us \$200/ADA
- **However, increased enrollment leads to increased operating expenditures**

Components: Funding Factors *(continued)*

■ State Aid	\$ 704,071
■ Education Protection Account Revenue	\$ 899,572
■ Prior Year EPA Adjustments	\$ 502
■ <u>Property Taxes</u>	<u>\$ 56,542,027</u>
■ General Purpose Revenue	\$ 58,146,172
■ <u>Less: LCFF Transfers</u>	<u>\$ 357,000</u>
■ General Purpose Revenue: General Fund	\$ 57,789,172

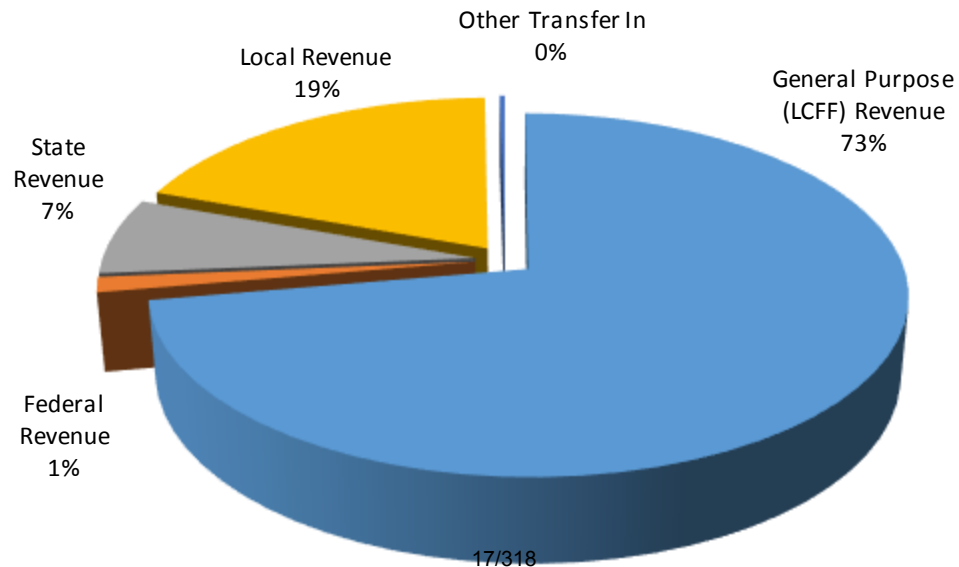
Components: Funding Factors *(continued)*

- Lottery Revenues \$965,056
 - Unrestricted @ \$143 per ADA = \$726,423
 - Restricted Lottery @ \$45-per-ADA = \$238,633
- One-time Mandated Cost Block Grant & Entitlement = \$1,147,631

2016-17 Combined General Fund: Revenues

DESCRIPTION	UNRESTRICTED	COMBINED
General Purpose (LCFF) Revenue	\$57,789,172	\$57,789,172
Federal Revenue	\$0	\$1,089,075
State Revenue	\$1,881,433	\$5,505,350
Local Revenue	\$10,844,853	\$15,376,611
Other Transfer In	\$200,501	\$200,501
TOTAL	\$70,715,960	\$79,960,710

Total General Fund Revenues: 2016-17 Unaudited Actuals



2016-17 Combined General Fund

Education Protection Account (EPA) - For Instructional purposes only

Prop-30 Education Protection Account (EPA) Activity

Fiscal Year Ending June 30, 2017

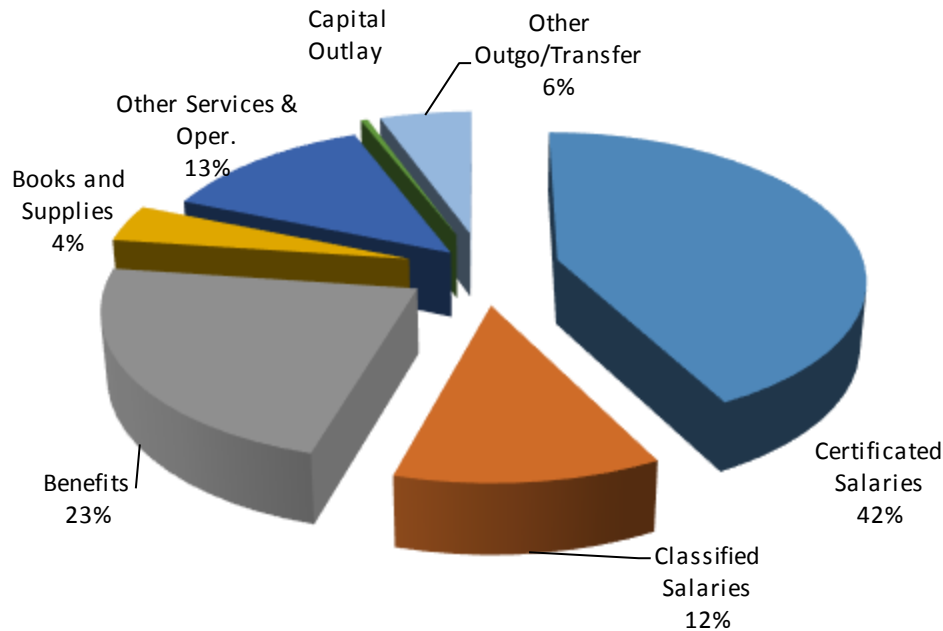
BEGINNING BALANCE	\$9,599
EPA REVENUES <i>(including prior year adjustments)</i>	\$900,077
EXPENDITURES (Instr. Salaries & Benefits)	(\$909,676)
ENDING BALANCE	\$0

2016-17 Combined General Fund Expenditures

DESCRIPTION	UNRESTRICTED	COMBINED
Certificated Salaries	\$31,873,593	\$35,283,075
Classified Salaries	7,556,828	10,018,095
Benefits	13,871,620	18,947,048
Books and Supplies	1,957,764	3,376,632
Other Services & Oper.	5,335,538	10,683,377
Capital Outlay	222,068	356,165
Other Outgo/Transfer	2,585,506	4,610,009
TOTAL	\$63,402,917	\$83,274,400

\$64,248,218 or 77.7% of total expenditures

Total General Fund Expenditures: 2016-17 Unaudited Actuals



2016-17 Combined General Fund Summary

Description	Unrestricted	Restricted
TOTAL REVENUES	\$70,515,459	\$9,244,750
TOTAL EXPENDITURES	60,202,601	19,871,483
EXCESS/(DEFICIENCY)	10,312,858	(10,626,733)
OTHER SOURCES/(USES)	(14,087,033)	11,087,218
NET INCREASE/(DECREASE)	(3,774,175)	460,485
ADD: BEGINNING FUND BALANCE	26,508,304	1,741,551
ENDING FUND BALANCE	\$22,734,129	\$2,202,036

Unrestricted General Fund: changes in Fund Bal. (2nd Interim vs Actuals)

Description	Second Interim	Unaudited Actuals	Variance	Comment
Revenues				
LCFF Sources	\$57,517,018	\$57,789,172	\$272,154	Additional property taxes collected
Federal Revenues	\$0	\$0	\$0	n/a
State Revenues	\$1,797,473	\$1,881,433	\$83,960	Increases in Lottery Revenues
Local Revenues	\$10,588,581	\$10,844,853	\$256,272	Increases in leases, earned interests, etc.
Total Revenues	\$69,903,072	\$70,515,459	\$612,387	
Expenditures				
Certificated Salaries	\$30,986,414	\$31,873,593	\$887,179	Includes 3% settlement increases
Classified Salaries	\$7,455,998	\$7,556,828	\$100,830	Includes 3% settlement increases
Employee Benefits	\$13,851,618	\$13,871,620	\$20,002	Includes 3% settlement increases
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Services & Operations	\$5,038,496	\$5,335,538	\$297,042	Increases in leases, rental & repairs
Capital Outlay	\$208,228	\$222,068	\$13,840	Site improvements
Other Outgo & Transfers	(\$617,315)	(\$614,810)	\$2,505	Reductions in projected indirect costs
Total Expenditures	\$58,862,826	\$60,202,601	\$1,339,775	
Other Financing				
Transfer In	\$200,501	\$200,501	\$0	n/a
Transfer Out	(\$2,971,638)	(\$3,200,317)	(\$228,679)	Increased Transfers to Other Funds
Contributions	(\$11,220,562)	(\$11,087,218)	\$133,344	Reductions In Required Contributions
Total Other Financing	(\$13,991,699)	(\$14,087,033)	(\$95,334)	
Net Increase/(Decrease)	(\$2,951,453)	(\$3,774,175)	(\$822,722)	
Beginning Fund Balance	\$26,508,304	\$26,508,304	\$0	
Ending Fund Balance	\$23,556,851	\$22,734,129	(\$822,722)	

Unrestricted General Fund: Ten Year Trend

Description	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
% Change: Revenues	3%	6%	1%	2%	-1%	3%	6%	6%	10%	4%
Total Revenues	\$48,639,240	\$51,471,607	\$52,122,277	\$53,259,907	\$52,876,945	\$54,560,182	\$57,562,223	\$61,274,463	\$67,561,301	\$70,515,459
% Change: Expenditures	4%	6%	3%	-1%	4%	1%	5%	7%	6%	8%
Total Expenditures	\$41,157,851	\$43,736,101	\$44,862,887	\$44,243,770	\$45,942,601	\$46,606,114	\$48,925,419	\$52,497,020	\$55,540,052	\$60,202,601
% Changes: Other Financing	11%	-5%	7%	43%	-24%	10%	23%	-3%	46%	27%
Transfer In	\$23,310	\$109,805	\$77,323	\$20,400	\$19,500	\$0	\$0	\$1,050,000	\$37,753	\$200,501
Transfer Out	(849,707)	(892,186)	(436,764)	(2,230,501)	(671,707)	(691,550)	(873,566)	(621,004)	(1,316,025)	(3,200,317)
Contributions	(4,407,536)	(4,210,225)	(4,980,078)	(5,426,190)	(5,158,524)	(5,687,540)	(6,969,636)	(8,013,059)	(9,788,391)	(11,087,218)
Total Other Financing	(\$5,233,933)	(\$4,992,606)	(\$5,339,519)	(\$7,636,291)	(\$5,810,731)	(\$6,379,090)	(\$7,843,202)	(\$7,584,064)	(\$11,066,663)	(\$14,087,033)
Net Increase/(Decrease)	\$2,247,456	\$2,742,900	\$1,919,871	\$1,379,847	\$1,123,613	\$1,574,978	\$793,602	\$1,193,379	\$954,586	(\$3,774,175)
Beginning Fund Balance	13,411,521	15,658,977	18,401,877	20,321,748	20,868,123	21,991,736	23,566,714	24,360,318	25,553,718	26,508,304
Other Adjustments	0	0	0	(833,472)	0	0	0	0	0	0
Ending Fund Balance	\$15,658,977	\$18,401,877	\$20,321,748	\$20,868,123	\$21,991,736	\$23,566,714	\$24,360,316	\$25,553,697	\$26,508,304	\$22,734,129
% Change: Ending Fund Bal.	n/a	18%	10%	3%	5%	7%	3%	5%	4%	-14%

Contributing Factors for 2016-17 Deficit

- 3% Settlements
- Increased Supports to Special Education & Other Restricted Programs
- Increased Supports to Adult & Comm. Ed., Cafeteria Program and Facilities Fund
- Transfers of Dollars Out of Unrestricted General Fund for Portables

Unrestricted General Fund: Transfers

Descriptions	Amounts
To Capital Outlay Reserve Fund 40 (On-going Transfer)	(270,000.00)
To Capital Outlay Reserve Fund 40 (One-Time)	(2,210,000.00)
To Community Education Programs Fund 11	(270,480.00)
To Capital Facilities Fund 25 to cover deficits	(38,309.02)
To Child Nutritional Fund 13 ¹	(411,527.51)
From Special Reserve Fund 17 (One-Time)	200,501.00
To Special Education - Instructions ²	(8,016,362.23)
To Special Education - Transportation ²	(733,610.60)
To Other Educational Programs ²	(138,686.41)
To Restricted Maintenance Account	(2,137,270.00)
To Solar Installation Project	(61,472.81)
Total General Fund Transfers In/(Out)	(14,087,217.58)

¹includes \$58,082.80 indirect costs recaptured by General Fund 03

²includes \$792,322.22 total indirect costs recaptured by General Fund 03

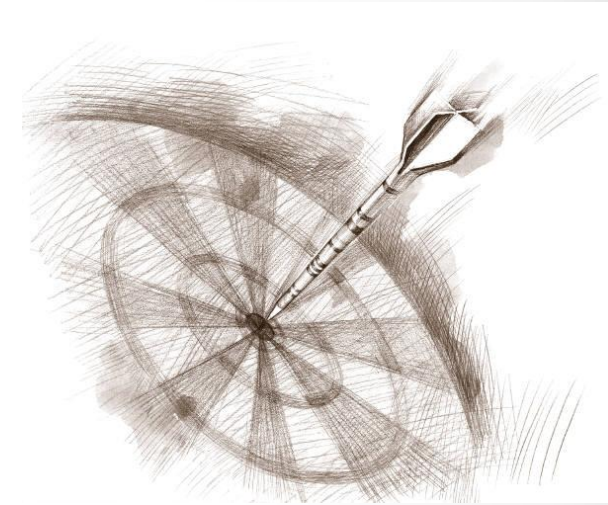
Components of General Fund Ending Balance

- **See Details in Appendix B**

○ Revolving Cash & Prepaids	\$ 101,942
○ Legally Restricted	\$ 2,202,036
○ 2017-18 Deficit Reserves	\$ 5,034,406
○ 2018-19 Partial Deficit Reserves	\$ 1,962,254
○ Instruction & Prof. Dev.	\$ 1,478,879
○ Reserves	
• Minimal State for EU (3%)	\$ 2,498,232
• <u>TUHSD BoT Reserves (14%)</u>	<u>\$ 11,658,416</u>
○ TOTAL:	\$ 24,936,165

Summary of Special Reserve for Capital Outlay (Fund 40)

a	Beginning Balance	\$2,116,877
b	Revenues & Transfers	
c	From Fund 03 (one-time)	2,210,000
d	From Fund 17 (one-time)	790,000
e	From Fund 03 (on-going)	270,000
f	Earned Interests	9,739
g = a + b + c + d + e + f	Available Balance	\$5,396,616
h	Expended in 2016-17	\$1,469,845
i = g - h	Ending Balance	\$3,926,770



Appendixes:

- Unaudited Actual Activities – All Funds
- Fund Balance Components – General Fund
- Reconciliation of Unrestricted General Fund Balance change
- 2016-17 Second Interim vs Year End Closing Balances
- Summary of Facilities-Related Summer Projects
- Unrestricted General Fund: Ten Year Trend

Other Enclosures:

- Executive Summary Memo
- State Required SACS Reports

Conclusion & Questions?

Conclusion:

- ❖ Included in this packet is a summary of the District's financial activity, which is followed by the required State reports in their entirety.
- ❖ This financial report is designed to provide the Board of Trustees with a general overview of the District's finances, as well as, illustrate in detail the money it receives and expends.
- ❖ During the **Fall of 2017**, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than December 15, 2017.



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund	G	G
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited Actuals	2017-18 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	57,789,172.45	0.00	57,789,172.45	60,584,786.00	0.00	60,584,786.00	4.8%
2) Federal Revenue		8100-8299	0.00	1,089,074.76	1,089,074.76	0.00	1,028,398.00	1,028,398.00	-5.6%
3) Other State Revenue		8300-8599	1,881,433.13	3,623,917.11	5,505,350.24	1,649,584.00	2,628,696.00	4,278,280.00	-22.3%
4) Other Local Revenue		8600-8799	10,844,853.32	4,531,757.84	15,376,611.16	10,961,516.00	3,981,939.00	14,943,455.00	-2.8%
5) TOTAL, REVENUES			70,515,458.90	9,244,749.71	79,760,208.61	73,195,886.00	7,639,033.00	80,834,919.00	1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	31,873,592.53	3,409,482.08	35,283,074.61	32,646,381.99	3,714,382.00	36,360,763.99	3.1%
2) Classified Salaries		2000-2999	7,556,827.77	2,461,267.49	10,018,095.26	7,702,328.00	2,590,996.00	10,293,324.00	2.7%
3) Employee Benefits		3000-3999	13,871,620.35	5,075,427.33	18,947,047.68	16,023,165.00	4,520,191.00	20,543,356.00	8.4%
4) Books and Supplies		4000-4999	1,957,763.86	1,418,868.25	3,376,632.11	2,959,734.00	2,042,686.00	5,002,420.00	48.1%
5) Services and Other Operating Expenditures		5000-5999	5,335,538.31	5,347,838.25	10,683,376.56	6,059,248.00	4,963,945.18	11,023,193.18	3.2%
6) Capital Outlay		6000-6999	222,068.22	134,096.32	356,164.54	237,408.00	174,510.00	411,918.00	15.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	235,594.81	1,232,180.60	1,467,775.41	240,000.00	1,438,963.00	1,678,963.00	14.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(850,405.02)	792,322.22	(58,082.80)	(909,281.00)	812,433.00	(96,848.00)	66.7%
9) TOTAL, EXPENDITURES			60,202,600.83	19,871,482.54	80,074,083.37	64,958,983.99	20,258,106.18	85,217,090.17	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,312,858.07	(10,626,732.83)	(313,874.76)	8,236,902.01	(12,619,073.18)	(4,382,171.17)	1296.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	200,501.00	0.00	200,501.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,200,316.53	0.00	3,200,316.53	894,400.00	0.00	894,400.00	-72.1%
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	(11,087,217.58)	11,087,217.58	0.00	(12,376,908.00)	12,376,908.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,087,033.11)	11,087,217.58	(2,999,815.53)	(13,271,308.00)	12,376,908.00	(894,400.00)	-70.2%

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)			(3,774,175.04)	460,484.75	(3,313,690.29)	(5,034,405.99)	(242,165.18)	(5,276,571.17)	59.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,508,303.99	1,741,551.06	28,249,855.05	22,734,128.95	2,202,035.81	24,936,164.76	-11.7%
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)			26,508,303.99	1,741,551.06	28,249,855.05	22,734,128.95	2,202,035.81	24,936,164.76	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,508,303.99	1,741,551.06	28,249,855.05	22,734,128.95	2,202,035.81	24,936,164.76	-11.7%
2) Ending Balance, June 30 (E + F1e)			22,734,128.95	2,202,035.81	24,936,164.76	17,699,722.96	1,959,870.63	19,659,593.59	-21.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,000.00	0.00	12,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	89,941.72	14,174.63	104,116.35	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,187,861.18	2,187,861.18	0.00	1,959,870.63	1,959,870.63	-10.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	20,133,955.00	0.00	20,133,955.00	5,843,406.00	0.00	5,843,406.00	-71.0%
2017-18 Deficit Reserve	0000	9780	5,034,406.00		5,034,406.00				
2018-19 Partial Deficit Reserve	0000	9780	1,962,254.00		1,962,254.00				
Site Carryovers	0000	9780	200,000.00		200,000.00				
Textbook Adoptions	0000	9780	528,879.00		528,879.00				
Instructional Technology	0000	9780	150,000.00		150,000.00				
Curriculum Development	0000	9780	200,000.00		200,000.00				
Instructional Coaching	0000	9780	400,000.00		400,000.00				
14% Board Reserves	0000	9780	11,658,416.00		11,658,416.00				
2018-19 Deficits	0000	9780				4,564,527.00		4,564,527.00	
Curriculum Development	0000	9780				200,000.00		200,000.00	
Instructional Coaching	0000	9780				400,000.00		400,000.00	
Instructional Technology	0000	9780				150,000.00		150,000.00	
Textbook Adoptions	0000	9780				528,879.00		528,879.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,498,232.23	0.00	2,498,232.23	11,856,316.96	0.00	11,856,316.96	374.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	28,815,132.43	132,147.13	28,947,279.56				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Fund		9130	12,000.00	0.00	12,000.00				
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	475,581.01	1,288,986.97	1,764,567.98				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,159,410.67	2,831,324.54	3,990,735.21				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	89,941.72	14,174.63	104,116.35				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			30,554,065.83	4,266,633.27	34,820,699.10				
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	1,842,259.45	1,251,152.49	3,093,411.94				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,977,677.43	813,411.97	6,791,089.40				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	33.00	33.00				
6) TOTAL, LIABILITIES			7,819,936.88	2,064,597.46	9,884,534.34				
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)			22,734,128.95	2,202,035.81	24,936,164.76				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	704,071.00	0.00	704,071.00	704,071.00	0.00	704,071.00	0.0%
Education Protection Account State Aid - Current Year		8012	899,572.00	0.00	899,572.00	948,037.00	0.00	948,037.00	5.4%
State Aid - Prior Years		8019	502.00	0.00	502.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	287,664.44	0.00	287,664.44	286,888.00	0.00	286,888.00	-0.3%
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	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	55,131,783.64	0.00	55,131,783.64	57,888,709.00	0.00	57,888,709.00	5.0%
Unsecured Roll Taxes		8042	1,079,449.60	0.00	1,079,449.60	1,121,081.00	0.00	1,121,081.00	3.9%
Prior Years' Taxes		8043	42,529.45	0.00	42,529.45	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	600.32	0.00	600.32	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			58,146,172.45	0.00	58,146,172.45	60,948,786.00	0.00	60,948,786.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(357,000.00)		(357,000.00)	(357,000.00)		(357,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	(7,000.00)	0.00	(7,000.00)	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			57,789,172.45	0.00	57,789,172.45	60,584,786.00	0.00	60,584,786.00	4.8%
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	619,546.05	619,546.05	0.00	636,311.00	636,311.00	2.7%
Special Education Discretionary Grants		8182	0.00	101,326.00	101,326.00	0.00	127,183.00	127,183.00	25.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		190,806.42	190,806.42		110,508.00	110,508.00	-42.1%
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		96,555.72	96,555.72		70,938.00	70,938.00	-26.5%
Title III, Part A, Immigrant Education Program	4201	8290		3,612.32	3,612.32		16,467.00	16,467.00	355.9%

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		5,307.00	5,307.00		3,031.00	3,031.00	-42.9%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		71,921.25	71,921.25		63,960.00	63,960.00	-11.1%
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	1,089,074.76	1,089,074.76	0.00	1,028,398.00	1,028,398.00	-5.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,147,631.00	0.00	1,147,631.00	966,998.00	0.00	966,998.00	-15.7%
Lottery - Unrestricted and Instructional Materials		8560	726,423.15	238,633.41	965,056.56	682,586.00	213,308.00	895,894.00	-7.2%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		336,340.24	336,340.24		336,341.00	336,341.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,378.98	3,048,943.46	3,056,322.44	0.00	2,079,047.00	2,079,047.00	-32.0%
TOTAL, OTHER STATE REVENUE			1,881,433.13	3,623,917.11	5,505,350.24	1,649,584.00	2,628,696.00	4,278,280.00	-22.3%

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	9,679,383.96	0.00	9,679,383.96	9,967,381.00	0.00	9,967,381.00	3.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	534,906.87	0.00	534,906.87	480,000.00	0.00	480,000.00	-10.3%
Interest		8660	116,045.71	0.00	116,045.71	20,000.00	0.00	20,000.00	-82.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	33,646.00	0.00	33,646.00	33,646.00	0.00	33,646.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	480,870.78	2,331,933.61	2,812,804.39	460,489.00	1,827,185.00	2,287,674.00	-18.7%
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		2,199,824.23	2,199,824.23		2,154,754.00	2,154,754.00	-2.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,844,853.32	4,531,757.84	15,376,611.16	10,961,516.00	3,981,939.00	14,943,455.00	-2.8%
TOTAL, REVENUES			70,515,458.90	9,244,749.71	79,760,208.61	73,195,886.00	7,639,033.00	80,834,919.00	1.3%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	26,402,191.43	2,369,662.27	28,771,853.70	27,026,047.99	2,640,872.00	29,666,919.99	3.1%
Certificated Pupil Support Salaries		1200	2,128,874.72	856,009.68	2,984,884.40	2,237,974.00	915,507.00	3,153,481.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,995,974.36	157,694.50	3,153,668.86	3,025,209.00	158,003.00	3,183,212.00	0.9%
Other Certificated Salaries		1900	346,552.02	26,115.63	372,667.65	357,151.00	0.00	357,151.00	-4.2%
TOTAL, CERTIFICATED SALARIES			31,873,592.53	3,409,482.08	35,283,074.61	32,646,381.99	3,714,382.00	36,360,763.99	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	42,953.14	1,474,241.00	1,517,194.14	92,862.00	1,641,767.00	1,734,629.00	14.3%
Classified Support Salaries		2200	2,220,456.16	640,916.91	2,861,373.07	2,229,342.00	628,749.00	2,858,091.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	295,933.28	143,769.48	439,702.76	414,757.00	145,900.00	560,657.00	27.5%
Clerical, Technical and Office Salaries		2400	4,097,426.25	179,617.40	4,277,043.65	4,090,404.00	174,580.00	4,264,984.00	-0.3%
Other Classified Salaries		2900	900,058.94	22,722.70	922,781.64	874,963.00	0.00	874,963.00	-5.2%
TOTAL, CLASSIFIED SALARIES			7,556,827.77	2,461,267.49	10,018,095.26	7,702,328.00	2,590,996.00	10,293,324.00	2.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,940,503.76	2,968,665.55	6,909,169.31	4,707,227.00	2,041,690.00	6,748,917.00	-2.3%
PERS		3201-3202	1,415,803.79	445,287.16	1,861,090.95	1,631,173.00	531,492.00	2,162,665.00	16.2%
OASDI/Medicare/Alternative		3301-3302	1,049,245.51	234,569.75	1,283,815.26	1,054,124.00	248,837.00	1,302,961.00	1.5%
Health and Welfare Benefits		3401-3402	6,346,753.80	1,234,958.30	7,581,712.10	6,932,556.00	1,478,547.00	8,411,103.00	10.9%
Unemployment Insurance		3501-3502	19,740.23	2,948.55	22,688.78	20,190.00	3,173.00	23,363.00	3.0%
Workers' Compensation		3601-3602	627,853.14	93,651.16	721,504.30	694,704.00	109,038.00	803,742.00	11.4%
OPEB, Allocated		3701-3702	30,809.00	7,518.00	38,327.00	70,470.00	8,136.00	78,606.00	105.1%
OPEB, Active Employees		3751-3752	368,005.00	79,064.00	447,069.00	826,681.00	85,778.00	912,459.00	104.1%
Other Employee Benefits		3901-3902	72,906.12	8,764.86	81,670.98	86,040.00	13,500.00	99,540.00	21.9%
TOTAL, EMPLOYEE BENEFITS			13,871,620.35	5,075,427.33	18,947,047.68	16,023,165.00	4,520,191.00	20,543,356.00	8.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	366,564.21	307,282.91	673,847.12	163,407.00	207,863.00	371,270.00	-44.9%
Books and Other Reference Materials		4200	76,959.63	24,133.88	101,093.51	88,971.00	34,851.00	123,822.00	22.5%
Materials and Supplies		4300	1,337,396.44	721,372.57	2,058,769.01	1,648,057.00	1,412,080.00	3,060,137.00	48.6%
Noncapitalized Equipment		4400	176,843.58	366,078.89	542,922.47	1,059,299.00	387,892.00	1,447,191.00	166.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,957,763.86	1,418,868.25	3,376,632.11	2,959,734.00	2,042,686.00	5,002,420.00	48.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	175,220.12	176,543.34	351,763.46	208,410.00	154,440.00	362,850.00	3.2%
Dues and Memberships		5300	63,040.69	1,964.16	65,004.85	112,740.00	1,861.00	114,601.00	76.3%
Insurance		5400 - 5450	424,106.84	0.00	424,106.84	424,441.00	0.00	424,441.00	0.1%
Operations and Housekeeping Services		5500	1,819,823.96	11,571.94	1,831,395.90	1,773,520.00	14,700.00	1,788,220.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,236.80	387,093.75	532,330.55	183,630.00	526,511.00	710,141.00	33.4%
Transfers of Direct Costs		5710	(1,360.09)	1,360.09	0.00	(2,733.00)	2,733.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(981.00)	0.00	(981.00)	(1,001.00)	0.00	(1,001.00)	2.0%
Professional/Consulting Services and Operating Expenditures		5800	2,575,359.09	4,768,826.13	7,344,185.22	3,246,409.00	4,262,726.18	7,509,135.18	2.2%
Communications		5900	135,091.90	478.84	135,570.74	113,832.00	974.00	114,806.00	-15.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,335,538.31	5,347,838.25	10,683,376.56	6,059,248.00	4,963,945.18	11,023,193.18	3.2%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	20,265.00	20,265.00	0.00	20,265.00	20,265.00	0.0%
Buildings and Improvements of Buildings		6200	64,310.72	36,022.79	100,333.51	47,927.00	33,617.00	81,544.00	-18.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	37,717.20	38,022.99	75,740.19	35,130.00	65,128.00	100,258.00	32.4%
Equipment Replacement		6500	120,040.30	39,785.54	159,825.84	154,351.00	55,500.00	209,851.00	31.3%
TOTAL, CAPITAL OUTLAY			222,068.22	134,096.32	356,164.54	237,408.00	174,510.00	411,918.00	15.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	498,570.00	498,570.00	0.00	662,886.00	662,886.00	33.0%
Payments to JPAs		7143	0.00	733,610.60	733,610.60	0.00	776,077.00	776,077.00	5.8%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	58,106.95	0.00	58,106.95	60,000.00	0.00	60,000.00	3.3%
Other Debt Service - Principal		7439	177,487.86	0.00	177,487.86	180,000.00	0.00	180,000.00	1.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			235,594.81	1,232,180.60	1,467,775.41	240,000.00	1,438,963.00	1,678,963.00	14.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(792,322.22)	792,322.22	0.00	(812,433.00)	812,433.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(58,082.80)	0.00	(58,082.80)	(96,848.00)	0.00	(96,848.00)	66.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(850,405.02)	792,322.22	(58,082.80)	(909,281.00)	812,433.00	(96,848.00)	66.7%
TOTAL, EXPENDITURES			60,202,600.83	19,871,482.54	80,074,083.37	64,958,983.99	20,258,106.18	85,217,090.17	6.4%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	200,501.00	0.00	200,501.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,501.00	0.00	200,501.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,480,000.00	0.00	2,480,000.00	270,000.00	0.00	270,000.00	-89.1%
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	411,527.51	0.00	411,527.51	379,683.00	0.00	379,683.00	-7.7%
Other Authorized Interfund Transfers Out		7619	308,789.02	0.00	308,789.02	244,717.00	0.00	244,717.00	-20.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,200,316.53	0.00	3,200,316.53	894,400.00	0.00	894,400.00	-72.1%
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	(11,087,217.58)	11,087,217.58	0.00	(12,376,908.00)	12,376,908.00	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			(11,087,217.58)	11,087,217.58	0.00	(12,376,908.00)	12,376,908.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(14,087,033.11)	11,087,217.58	(2,999,815.53)	(13,271,308.00)	12,376,908.00	(894,400.00)	-70.2%

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	73,844.44	82,487.00	11.7%
3) Other State Revenue		8300-8599	778,619.00	732,867.00	-5.9%
4) Other Local Revenue		8600-8799	795,209.92	770,200.00	-3.1%
5) TOTAL, REVENUES			1,647,673.36	1,585,554.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	399,135.88	192,657.00	-51.7%
2) Classified Salaries		2000-2999	735,206.19	809,649.00	10.1%
3) Employee Benefits		3000-3999	264,730.58	222,546.00	-15.9%
4) Books and Supplies		4000-4999	77,446.50	207,636.00	168.1%
5) Services and Other Operating Expenditures		5000-5999	157,368.12	202,210.00	28.5%
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	96,848.00	New
9) TOTAL, EXPENDITURES			1,633,887.27	1,731,546.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,786.09	(145,992.00)	-1159.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	270,480.00	244,717.00	-9.5%
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			270,480.00	244,717.00	-9.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			284,266.09	98,725.00	-65.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	190,818.68	475,084.77	149.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			190,818.68	475,084.77	149.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			190,818.68	475,084.77	149.0%
2) Ending Balance, June 30 (E + F1e)			475,084.77	573,809.77	20.8%
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	1,294.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	320,352.20	427,743.20	33.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	153,438.57	146,066.57	-4.8%
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	321.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,000.00		
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	361,136.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	249,913.97		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,294.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			615,666.33		
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	140,147.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	433.97		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			140,581.56		
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)			475,084.77		

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	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	73,844.44	82,487.00	11.7%
TOTAL, FEDERAL REVENUE			73,844.44	82,487.00	11.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	751,964.00	732,867.00	-2.5%
All Other State Revenue	All Other	8590	26,655.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			778,619.00	732,867.00	-5.9%

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	0.00	200.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	779,843.71	770,000.00	-1.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,366.21	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			795,209.92	770,200.00	-3.1%
TOTAL, REVENUES			1,647,673.36	1,585,554.00	-3.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	247,929.38	73,383.00	-70.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,323.38	51,070.00	1.5%
Other Certificated Salaries		1900	100,883.12	68,204.00	-32.4%
TOTAL, CERTIFICATED SALARIES			399,135.88	192,657.00	-51.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,773.29	21,605.00	37.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	67,884.18	555,813.00	718.8%
Clerical, Technical and Office Salaries		2400	215,646.99	226,531.00	5.0%
Other Classified Salaries		2900	435,901.73	5,700.00	-98.7%
TOTAL, CLASSIFIED SALARIES			735,206.19	809,649.00	10.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	57,520.42	24,004.00	-58.3%
PERS		3201-3202	57,442.14	65,498.00	14.0%
OASDI/Medicare/Alternative		3301-3302	55,998.06	27,245.00	-51.3%
Health and Welfare Benefits		3401-3402	67,174.00	87,870.00	30.8%
Unemployment Insurance		3501-3502	535.55	266.00	-50.3%
Workers' Compensation		3601-3602	17,309.41	8,819.00	-49.1%
OPEB, Allocated		3701-3702	679.00	685.00	0.9%
OPEB, Active Employees		3751-3752	6,533.00	6,599.00	1.0%
Other Employee Benefits		3901-3902	1,539.00	1,560.00	1.4%
TOTAL, EMPLOYEE BENEFITS			264,730.58	222,546.00	-15.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,733.98	19,250.00	15.0%
Materials and Supplies		4300	48,938.51	161,109.00	229.2%
Noncapitalized Equipment		4400	11,774.01	27,277.00	131.7%
TOTAL, BOOKS AND SUPPLIES			77,446.50	207,636.00	168.1%

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	5,995.20	15,700.00	161.9%
Dues and Memberships		5300	1,901.00	4,550.00	139.3%
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	1,209.00	1,209.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	668.00	688.00	3.0%
Professional/Consulting Services and Operating Expenditures		5800	132,585.40	167,899.00	26.6%
Communications		5900	15,009.52	12,164.00	-19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			157,368.12	202,210.00	28.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	96,848.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	96,848.00	New
TOTAL, EXPENDITURES			1,633,887.27	1,731,546.00	6.0%

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	270,480.00	244,717.00	-9.5%
(a) TOTAL, INTERFUND TRANSFERS IN			270,480.00	244,717.00	-9.5%
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)			270,480.00	244,717.00	-9.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	357,000.00	357,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,884.72	0.00	-100.0%
5) TOTAL, REVENUES			363,884.72	357,000.00	-1.9%
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	163,552.54	45,143.00	-72.4%
6) Capital Outlay		6000-6999	224,816.86	313,857.00	39.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			388,369.40	359,000.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,484.68)	(2,000.00)	-91.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,484.68)	(2,000.00)	-91.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,735,530.46	1,711,045.78	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,735,530.46	1,711,045.78	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,735,530.46	1,711,045.78	-1.4%
2) Ending Balance, June 30 (E + F1e)			1,711,045.78	1,709,045.78	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,711,045.78	1,709,045.78	-0.1%
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	1,485,578.78		
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	357,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,842,578.78		
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	131,533.00		
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			131,533.00		
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)			1,711,045.78		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	357,000.00	357,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			357,000.00	357,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue			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	6,884.72	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			6,884.72	0.00	-100.0%
TOTAL, REVENUES			363,884.72	357,000.00	-1.9%

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	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 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	134,957.00	30,809.00	-77.2%
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	28,595.54	14,334.00	-49.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			163,552.54	45,143.00	-72.4%
CAPITAL OUTLAY					
Land Improvements		6170	160,590.64	175,990.00	9.6%
Buildings and Improvements of Buildings		6200	47,590.32	121,231.00	154.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	16,635.90	16,636.00	0.0%
TOTAL, CAPITAL OUTLAY			224,816.86	313,857.00	39.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			388,369.40	359,000.00	-7.6%

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%

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	4,723.40	3,000.00	-36.5%
5) TOTAL, REVENUES			4,723.40	3,000.00	-36.5%
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)			4,723.40	3,000.00	-36.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	990,501.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(990,501.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(985,777.60)	3,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	992,307.70	6,530.10	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			992,307.70	6,530.10	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			992,307.70	6,530.10	-99.3%
2) Ending Balance, June 30 (E + F1e)			6,530.10	9,530.10	45.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,530.10	9,530.10	45.9%
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	997,031.10		
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			997,031.10		
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	990,501.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			990,501.00		
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)			6,530.10		

			2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,723.40	3,000.00	-36.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,723.40	3,000.00	-36.5%
TOTAL, REVENUES			4,723.40	3,000.00	-36.5%

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	990,501.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			990,501.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(990,501.00)	0.00	-100.0%

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	240.01	0.00	-100.0%
5) TOTAL, REVENUES			240.01	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)			240.01	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)			240.01	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	50,691.38	50,931.39	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,691.38	50,931.39	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,691.38	50,931.39	0.5%
2) Ending Balance, June 30 (E + F1e)			50,931.39	50,931.39	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	50,931.39	50,931.39	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	50,931.39		
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			50,931.39		
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)			50,931.39		

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	240.01	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			240.01	0.00	-100.0%
TOTAL, REVENUES			240.01	0.00	-100.0%

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

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%
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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - 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 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%
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 (- 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	50.00		
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	(50.00)		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			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					
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	140,903.83	60,000.00	-57.4%
5) TOTAL, REVENUES			140,903.83	60,000.00	-57.4%
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	863.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	169,849.41	60,000.00	-64.7%
6) Capital Outlay		6000-6999	8,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			179,212.85	60,000.00	-66.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,309.02)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	38,309.02	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			38,309.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	853.75		
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	24,423.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	202,683.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			227,960.78		
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	227,960.78		
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			227,960.78		
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
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	128.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	140,775.47	60,000.00	-57.4%
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			140,903.83	60,000.00	-57.4%
TOTAL, REVENUES			140,903.83	60,000.00	-57.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	863.44	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			863.44	0.00	-100.0%

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	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	870.63	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	168,978.78	60,000.00	-64.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			169,849.41	60,000.00	-64.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,500.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			179,212.85	60,000.00	-66.5%

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	38,309.02	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			38,309.02	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			38,309.02	0.00	-100.0%

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	9,738.62	5,636.00	-42.1%
5) TOTAL, REVENUES			9,738.62	5,636.00	-42.1%
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	130,538.52	151,018.00	15.7%
5) Services and Other Operating Expenditures		5000-5999	252,254.47	45,000.00	-82.2%
6) Capital Outlay		6000-6999	1,087,052.38	1,337,144.00	23.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,469,845.37	1,533,162.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,460,106.75)	(1,527,526.00)	4.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,270,000.00	270,000.00	-91.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,270,000.00	270,000.00	-91.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,809,893.25	(1,257,526.00)	-169.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,116,876.94	3,926,770.19	85.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,116,876.94	3,926,770.19	85.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,116,876.94	3,926,770.19	85.5%
2) Ending Balance, June 30 (E + F1e)			3,926,770.19	2,669,244.19	-32.0%
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	3,926,770.19	2,669,244.19	-32.0%
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	1,990,713.27		
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	127,213.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,270,001.56		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,387,928.78		
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	1,214,782.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	246,376.03		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,461,158.59		
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)			3,926,770.19		

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	9,738.62	5,636.00	-42.1%
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			9,738.62	5,636.00	-42.1%
TOTAL, REVENUES			9,738.62	5,636.00	-42.1%

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	19,905.14	39,450.00	98.2%
Noncapitalized Equipment		4400	110,633.38	111,568.00	0.8%
TOTAL, BOOKS AND SUPPLIES			130,538.52	151,018.00	15.7%

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	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,425.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	237,829.47	45,000.00	-81.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			252,254.47	45,000.00	-82.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,059,270.38	1,300,983.00	22.8%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	27,782.00	30,677.00	10.4%
Equipment Replacement		6500	0.00	5,484.00	New
TOTAL, CAPITAL OUTLAY			1,087,052.38	1,337,144.00	23.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,469,845.37	1,533,162.00	4.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	3,270,000.00	270,000.00	-91.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,270,000.00	270,000.00	-91.7%
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)			3,270,000.00	270,000.00	-91.7%

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	52,178.36	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,767,152.92	0.00	-100.0%
5) TOTAL, REVENUES			12,819,331.28	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	13,026,312.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,026,312.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(206,981.22)	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)			(206,981.22)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,804,629.22	8,597,648.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,804,629.22	8,597,648.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,804,629.22	8,597,648.00	-2.4%
2) Ending Balance, June 30 (E + F1e)			8,597,648.00	8,597,648.00	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	8,597,648.00	8,597,648.00	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	8,597,648.00		
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			8,597,648.00		
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)			8,597,648.00		

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	52,178.36	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,178.36	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,203,824.32	0.00	-100.0%
Unsecured Roll		8612	191,687.65	0.00	-100.0%
Prior Years' Taxes		8613	23,071.91	0.00	-100.0%
Supplemental Taxes		8614	327,308.91	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	21,260.13	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			12,767,152.92	0.00	-100.0%
TOTAL, REVENUES			12,819,331.28	0.00	-100.0%

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	7,340,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	5,686,312.50	0.00	-100.0%
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)			13,026,312.50	0.00	-100.0%
TOTAL, EXPENDITURES			13,026,312.50	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: 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	19,425.57	0.00	-100.0%
5) TOTAL, REVENUES			19,425.57	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,467.22	0.00	-100.0%
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			1,467.22	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,958.35	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 NET POSITION (C + D4)			17,958.35	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	50,512.69	68,471.04	35.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,512.69	68,471.04	35.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			50,512.69	68,471.04	35.6%
2) Ending Net Position, June 30 (E + F1e)			68,471.04	68,471.04	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	68,471.04	68,471.04	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	70,471.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			70,471.04		
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	2,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			68,471.04		

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	284.32	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	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	19,141.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,425.57	0.00	-100.0%
TOTAL, REVENUES			19,425.57	0.00	-100.0%

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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 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	1,467.22	0.00	-100.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,467.22	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,467.22	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					
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%

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)	4,467.69	4,419.75	4,463.68	4,740.18	4,740.18	4,740.18
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)	4,467.69	4,419.75	4,463.68	4,740.18	4,740.18	4,740.18
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	25.60	28.32	25.60			
c. Special Education-NPS/LCI	3.83	3.63	3.63			
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	0.74	0.86	0.74			
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)	30.17	32.81	29.97	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,497.86	4,452.56	4,493.65	4,740.18	4,740.18	4,740.18
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Unaudited Actuals
2016-17 Unaudited Actuals
Schedule of Capital Assets

	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	3,818,545.00		3,818,545.00	0.00	0.00	3,818,545.00
Work in Progress	57,186.00		57,186.00	978,373.00	0.00	1,035,559.00
Total capital assets not being depreciated	3,875,731.00	0.00	3,875,731.00	978,373.00	0.00	4,854,104.00
Capital assets being depreciated:						
Land Improvements	78,524,197.00		78,524,197.00	757,273.00	0.00	79,281,470.00
Buildings	164,559,470.00		164,559,470.00	209,023.00	0.00	164,768,493.00
Equipment	3,325,712.00		3,325,712.00		107,858.00	3,217,854.00
Total capital assets being depreciated	246,409,379.00	0.00	246,409,379.00	966,296.00	107,858.00	247,267,817.00
Accumulated Depreciation for:						
Land Improvements	(27,115,476.00)		(27,115,476.00)	(2,617,036.00)		(29,732,512.00)
Buildings	(62,945,736.00)		(62,945,736.00)	(4,754,012.00)		(67,699,748.00)
Equipment	(2,621,723.00)		(2,621,723.00)	(162,468.00)	(316,776.00)	(2,467,415.00)
Total accumulated depreciation	(92,682,935.00)	0.00	(92,682,935.00)	(7,533,516.00)	(316,776.00)	(99,899,675.00)
Total capital assets being depreciated, net	153,726,444.00	0.00	153,726,444.00	(6,567,220.00)	(208,918.00)	147,368,142.00
Governmental activity capital assets, net	157,602,175.00	0.00	157,602,175.00	(5,588,847.00)	(208,918.00)	152,222,246.00
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

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: Sep 12, 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)	56.28%
	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	\$75,442,720.21
	Appropriations Subject to Limit	\$67,924,381.79
	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.	4.72%
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	

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

FEDERAL PROGRAM NAME	Title I	Federal Special Education Program	Federal Special Education Program	Federal Spec Ed MENTAL HEALTH	Carl Perkins (Career Training Ed)	Title II Teacher Quality	Title III IEP
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.027A	84.048	84.367	84.365
RESOURCE CODE	3010	3310	3311	3327	3550	4035	4201
REVENUE OBJECT	8290	8181	8181	14894	8290	8290	8290
LOCAL DESCRIPTION (if any)	14329	13379	10115	15197	14894	14341	15146
AWARD							
1. Prior Year Carryover	136,842.96	0.00	0.00	0.00	0.00	14,549.21	4,820.96
2. a. Current Year Award	134,766.00	598,145.00	21,601.00	101,326.00	74,714.00	88,768.00	15,388.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	134,766.00	598,145.00	21,601.00	101,326.00	74,714.00	88,768.00	15,388.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	271,608.96	598,145.00	21,601.00	101,326.00	74,714.00	103,317.21	20,208.96
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	144,423.96	20,038.13		101,326.00	31,752.24	81,419.21	3,384.96
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	144,423.96	20,038.13	0.00	101,326.00	31,752.24	81,419.21	3,384.96
EXPENDITURES							
9. Donor-Authorized Expenditures	190,806.42	598,145.00	21,401.05	101,326.00	71,921.25	96,555.72	3,612.32
10. Non Donor-Authorized Expenditures		840,413.76		290,783.89			
11. Total Expenditures (lines 9 & 10)	190,806.42	1,438,558.76	21,401.05	392,109.89	71,921.25	96,555.72	3,612.32
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)	(46,382.46)	(578,106.87)	(21,401.05)	0.00	(40,169.01)	(15,136.51)	(227.36)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	46,382.46	578,106.87	21,401.05	0.00	40,169.01	15,136.51	227.36
14. Unused Grant Award Calculation (line 4 minus line 9)	80,802.54	0.00	199.95	0.00	2,792.75	6,761.49	16,596.64
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)	190,806.42	598,145.00	21,401.05	101,326.00	71,921.25	96,555.72	3,612.32

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

FEDERAL PROGRAM NAME	Title III Supplemental	Title III LEP	TOTAL
FEDERAL CATALOG NUMBER	84.365	84.365	
RESOURCE CODE	4201	4203	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	15299	14346	
AWARD			
1. Prior Year Carryover	855.00	0.00	157,068.13
2. a. Current Year Award	0.00	5,835.00	1,040,543.00
b. Transferability (NCLB/ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	5,835.00	1,040,543.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	855.00	5,835.00	1,197,611.13
REVENUES			
5. Unearned Revenue Deferred from Prior Year			0.00
6. Cash Received in Current Year	33.00	5,307.00	387,684.50
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	33.00	5,307.00	387,684.50
EXPENDITURES			
9. Donor-Authorized Expenditures		5,372.94	1,089,140.70
10. Non Donor-Authorized Expenditures			1,131,197.65
11. Total Expenditures (lines 9 & 10)	0.00	5,372.94	2,220,338.35
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)	33.00	(65.94)	(701,456.20)
a. Unearned Revenue	33.00		33.00
b. Accounts Payable			0.00
c. Accounts Receivable			701,423.26
14. Unused Grant Award Calculation (line 4 minus line 9)	855.00	462.06	108,470.43
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	5,307.00	1,089,074.76

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		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
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		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		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. 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)	0.00	0.00

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

STATE PROGRAM NAME	Unrestricted Lottery Non Prop 20	Prop 30 EPA Fund	CA Clean Energy Jobs: Prop 39	Educator Effectiveness	Restricted Lottery Prop-20	State Portion Special Education	Spec Ed Mental Health Pre-referral
RESOURCE CODE	1100	1400	6230	6264	6300	6500	6506 (6500 SACS)
REVENUE OBJECT	8560	8012	8590	8590	8560	Various	8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	668,488.48	9,599.00	64,113.00	402,272.00	173,485.29	0.00	0.00
2. a. Current Year Award	665,257.00	899,572.00	218,600.00		208,017.80	2,161,852.00	
b. Other Adjustments	61,166.15		117,740.24		30,615.61	93,933.26	
c. Adj Curr Yr Award (sum lines 2a & 2b)	726,423.15	899,572.00	336,340.24	0.00	238,633.41	2,255,785.26	0.00
3. Required Matching Funds/Other				133,798.00			
4. Total Available Award (sum lines 1, 2c, & 3)	1,394,911.63	909,171.00	400,453.24	536,070.00	412,118.70	2,255,785.26	0.00
REVENUES							
5. Cash Received in Current Year	592,687.92	902,854.00	336,340.24	0.00	134,504.60	2,047,232.26	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		(3,282.00)		0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	133,735.23	0.00	0.00	0.00	104,128.81	208,553.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	133,735.23	0.00	0.00	0.00	104,128.81	208,553.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	726,423.15	902,854.00	336,340.24	0.00	238,633.41	2,255,785.26	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	250,676.59	909,171.00	0.00	353,086.75	305,304.38	2,255,785.26	
11. Non Donor-Authorized Expenditures		107,023.87				5,881,208.04	61,472.81
12. Total Expenditures (line 10 plus line 11)	250,676.59	1,016,194.87	0.00	353,086.75	305,304.38	8,136,993.30	61,472.81
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,144,235.04	0.00	400,453.24	182,983.25	106,814.32	0.00	0.00

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

STATE PROGRAM NAME	Special Education CAHSEE	Low Incident Equipment	State Portion Special Ed Mental Health	Colleague Readiness	STRS On-Behalf Of	Routine Restricted Maintenance Account (RRMA)	TOTAL
RESOURCE CODE	6507 (6500 SACS)	6512 (6500 SACS)	6513 (6500 SACS)	7338	7690	8150	
REVENUE OBJECT	8980	Various	8590	8590	8590	8980	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00		0.00	0.00	137,946.18	1,455,903.95
2. a. Current Year Award		32,659.16	404,848.00	75,000.00	2,551,353.00		7,217,158.96
b. Other Adjustments		2,319.00	17,742.46			27,565.00	351,081.72
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	34,978.16	422,590.46	75,000.00	2,551,353.00	27,565.00	7,568,240.68
3. Required Matching Funds/Other			2,312.00			2,137,270.00	2,273,380.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	34,978.16	424,902.46	75,000.00	2,551,353.00	2,302,781.18	11,297,524.63
REVENUES							
5. Cash Received in Current Year		34,978.16	313,454.00	75,000.00		27,565.00	4,464,616.18
6. Amounts Included in Line 5 for Prior Year Adjustments							(3,282.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	109,136.46	0.00	2,551,353.00	0.00	3,106,906.50
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	109,136.46	0.00	2,551,353.00	0.00	3,106,906.50
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	34,978.16	422,590.46	75,000.00	2,551,353.00	27,565.00	7,571,522.68
EXPENDITURES							
10. Donor-Authorized Expenditures		14,331.14	422,590.46	7,597.37	2,551,353.00	2,011,291.14	9,081,187.09
11. Non Donor-Authorized Expenditures			508,125.54				6,557,830.26
12. Total Expenditures (line 10 plus line 11)	0.00	14,331.14	930,716.00	7,597.37	2,551,353.00	2,011,291.14	15,639,017.35
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	20,647.02	2,312.00	67,402.63	0.00	291,490.04	2,216,337.54

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

LOCAL PROGRAM NAME	Special Education Excess Cost	Special Education Transportation	PTA	Foundation	Field Trip Fund	Ed Tech Voucher K- 12	Miscellaneous Local Donations
RESOURCE CODE	9001	9002	9020	9030 & 9031	9116	9150	9252
REVENUE OBJECT	8980	8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance			85,927.86	426,259.58	2,483.23	47,545.71	995.60
2. a. Current Year Award			377,303.92	949,958.47	16,480.00	9,846.84	0.00
b. Other Adjustments			(3,000.00)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	374,303.92	949,958.47	16,480.00	9,846.84	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	460,231.78	1,376,218.05	18,963.23	57,392.55	995.60
REVENUES							
5. Cash Received in Current Year			374,303.92	949,958.47	16,480.00	9,846.84	
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)	0.00	0.00	374,303.92	949,958.47	16,480.00	9,846.84	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures			373,261.67	866,975.51	15,003.97	30,825.83	0.00
11. Non Donor-Authorized Expenditures	495,831.00	733,610.60	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	495,831.00	733,610.60	373,261.67	866,975.51	15,003.97	30,825.83	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	86,970.11	509,242.54	3,959.26	26,566.72	995.60

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

LOCAL PROGRAM NAME	Local Grants	Donations A.S. Lee	H.A. Children Donation	PG & E Grant	Global Studies	California Endowment	TAM Music Donations
RESOURCE CODE	9253	9760	9761	9764	9765	9766	9769
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	0.00	7,902.14	1,470.00	1,107.31	30,561.93	5,889.87	4,762.82
2. a. Current Year Award	25,000.00				129,967.00		79,950.00
b. Other Adjustments					3,000.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	0.00	0.00	0.00	132,967.00	0.00	79,950.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	7,902.14	1,470.00	1,107.31	163,528.93	5,889.87	84,712.82
REVENUES							
5. Cash Received in Current Year	25,000.00				132,967.00	0.00	79,950.00
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)	25,000.00	0.00	0.00	0.00	132,967.00	0.00	79,950.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	100.00			107,511.35		75,679.73
11. Non Donor-Authorized Expenditures	0.00						
12. Total Expenditures (line 10 plus line 11)	0.00	100.00	0.00	0.00	107,511.35	0.00	75,679.73
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	25,000.00	7,802.14	1,470.00	1,107.31	56,017.58	5,889.87	9,033.09

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

LOCAL PROGRAM NAME	Modernization Donations	Student Activities	TAM High Academy	Redhill Community Park JPA	Drake Integrated Study (DISC)		S/E Donations
RESOURCE CODE	9771	9772	9773	9774	9775	9777	9919
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	91,913.89	50,729.67	9,493.88	88,231.96	5,149.98	0.00	3,293.26
2. a. Current Year Award	0.00	333,753.71	8,363.00		131,929.74	33,195.74	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	333,753.71	8,363.00	0.00	131,929.74	33,195.74	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	91,913.89	384,483.38	17,856.88	88,231.96	137,079.72	33,195.74	3,293.26
REVENUES							
5. Cash Received in Current Year	0.00	310,947.13	8,363.00	0.00	131,929.74	33,195.74	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	22,806.58	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	22,806.58	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	333,753.71	8,363.00	0.00	131,929.74	33,195.74	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		344,379.62	13,876.28		126,280.99	16,248.75	2,983.24
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	344,379.62	13,876.28	0.00	126,280.99	16,248.75	2,983.24
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	91,913.89	40,103.76	3,980.60	88,231.96	10,798.73	16,946.99	310.02

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

LOCAL PROGRAM NAME	Career Pathways	TOTAL
RESOURCE CODE	9993	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	100,015.90	963,734.59
2. a. Current Year Award	120,000.00	2,215,748.42
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	120,000.00	2,215,748.42
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	220,015.90	3,179,483.01
REVENUES		
5. Cash Received in Current Year	120,000.00	2,192,941.84
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	22,806.58
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	22,806.58
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	120,000.00	2,215,748.42
EXPENDITURES		
10. Donor-Authorized Expenditures	76,429.76	2,049,556.70
11. Non Donor-Authorized Expenditures		1,229,441.60
12. Total Expenditures (line 10 plus line 11)	76,429.76	3,278,998.30
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	143,586.14	1,129,926.31

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	35,283,074.61	301	51,281.75	303	35,231,792.86	305	238,259.92		307	34,993,532.94	309
2000 - Classified Salaries	10,018,095.26	311	193,960.43	313	9,824,134.83	315	0.00		317	9,824,134.83	319
3000 - Employee Benefits	18,947,047.68	321	112,192.05	323	18,834,855.63	325	57,732.52		327	18,777,123.11	329
4000 - Books, Supplies Equip Replace. (6500)	3,536,457.95	331	4,726.10	333	3,531,731.85	335	566,233.97		337	2,965,497.88	339
5000 - Services. . . & 7300 - Indirect Costs	10,625,293.76	341	16,123.65	343	10,609,170.11	345	3,091,351.37		347	7,517,818.74	349
TOTAL					78,031,685.28	365	TOTAL			74,078,107.50	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	28,163,091.81		375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,517,194.14		380
3. STRS.	3101 & 3102	5,541,166.94		382
4. PERS.	3201 & 3202	289,838.29		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	536,058.71		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,958,807.06		385
7. Unemployment Insurance.	3501 & 3502	14,828.91		390
8. Workers' Compensation Insurance.	3601 & 3602	472,293.65		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	265,187.00		
10. Other Benefits (EC 22310).	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		41,758,466.51		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		64,910.28		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		41,693,556.23		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.		56.28%		
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	56.28%
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).	74,078,107.50
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 Actuals
2016-17 Unaudited Actuals
Schedule of Long-Term Liabilities

	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	142,685,875.00		142,685,875.00		7,340,000.00	135,345,875.00	7,410,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	2,404,815.00		2,404,815.00		177,488.00	2,227,327.00	190,050.00
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	46,266,492.00		46,266,492.00			46,266,492.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	252,289.00		252,289.00	14,004.04	57,727.82	208,565.22	
Governmental activities long-term liabilities	191,609,471.00	0.00	191,609,471.00	14,004.04	7,575,215.82	184,048,259.22	7,600,050.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

TAMALPAIS UNION HIGH SCHOOL DISTRICT

Larkspur, California

RESOLUTION #17.3

APPROPRIATIONS LIMIT FOR FISCAL YEARS 2016-17 AND 2017-18

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2016-17 fiscal year and a projected Gann Limit for the 2017-18 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2016-17 and 2017-18 fiscal years are made in accord with applicable constitutional and statutory law;

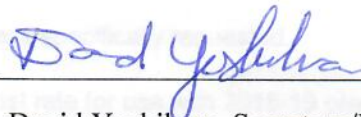
AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2016-17 and 2017-18 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

REGULARLY passed and adopted this 12th day of September, 2017.

AYES: 5
NOES: 0
ABSENT: 0

I, David Yoshihara, Secretary to the Board of Trustees, do hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the Board of Trustees of the Tamalpais Union High School District at their meeting of September 12, 2017, which Resolution is on file in the office of said Board.



David Yoshihara, Secretary/Board of Trustees
Tamalpais Union High School District

ATTEST:



Laura Anderson – President, Board of Trustees

September 12, 2017

Date Approved/Filed

	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)	68,007,135.56		68,007,135.56			75,442,720.21
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,272.31		4,272.31			4,497.86
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)	4,497.86		4,497.86	4,740.18		4,740.18
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)			4,497.86			4,740.18
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)	287,664.44		287,664.44	286,888.00		286,888.00
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	0.00		0.00
4. Secured Roll Taxes (Object 8041)	55,131,783.64		55,131,783.64	57,888,709.00		57,888,709.00
5. Unsecured Roll Taxes (Object 8042)	1,079,449.60		1,079,449.60	1,121,081.00		1,121,081.00
6. Prior Years' Taxes (Object 8043)	42,529.45		42,529.45	0.00		0.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	600.32		600.32	0.00		0.00
12. Parcel Taxes (Object 8621)	9,679,383.96		9,679,383.96	9,967,381.00		9,967,381.00
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)	66,221,411.41	0.00	66,221,411.41	69,264,059.00	0.00	69,264,059.00
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)	66,221,411.41	0.00	66,221,411.41	69,264,059.00	0.00	69,264,059.00

	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)			0.00			0.00
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)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,603,643.00		1,603,643.00	1,652,108.00		1,652,108.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	502.00		502.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,604,145.00	0.00	1,604,145.00	1,652,108.00	0.00	1,652,108.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	79,760,208.61		79,760,208.61	80,834,919.00		80,834,919.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	116,045.71		116,045.71	20,000.00		20,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2016-17 Actual			2017-18 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			68,007,135.56			75,442,720.21
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0528			1.0539
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			75,442,720.21			82,442,967.99
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			66,221,411.41			69,264,059.00
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)			539,743.20			568,821.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,604,145.00			1,652,108.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,604,145.00			1,652,108.00
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])			98,825.38			17,550.27
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			66,320,236.79			69,281,609.27
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)			1,604,145.00			1,652,108.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			66,320,236.79			
b. State Subventions (Line D8)			1,604,145.00			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			67,924,381.79			

[illegible]

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	83,274,399.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,220,338.35
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	264,841.98
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	340,493.80
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	235,594.81
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,200,316.53
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	64,910.28
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)				4,106,157.40
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	430,021.33
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)				77,377,925.48

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)		4,452.56
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,378.30
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.)	71,462,128.13	16,832.80
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)	71,462,128.13	16,832.80
B. Required effort (Line A.2 times 90%)	64,315,915.32	15,149.52
C. Current year expenditures (Line I.E and Line II.B)	77,377,925.48	17,378.30
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

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) 2,935,902.01
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) 61,273,988.54

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.79%

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. 0.00
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)	2,681,640.54
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,733,566.84
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	37,814.46
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)	379,395.05
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,832,416.89
9. Carry-Forward Adjustment (Part IV, Line F)	(1,231,229.31)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,601,187.58

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	47,149,614.72
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,258,583.78
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,089,226.36
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,539,699.92
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	264,841.98
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)	608,503.81
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)	14,417.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	589.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,541,169.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,633,887.27
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,180,544.63
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)	76,281,078.23

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 6.34%

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) 4.72%

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>4,832,416.89</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(154,948.36)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(340,179.13)</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 (7.3%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.3%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.3%) times Part III, Line B18); zero if positive	<u>(1,231,229.31)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,231,229.31)</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>4.72%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-615,614.66) is applied to the current year calculation and the remainder (\$-615,614.65) is deferred to one or more future years:	<u>5.53%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-410,409.77) is applied to the current year calculation and the remainder (\$-820,819.54) is deferred to one or more future years:	<u>5.80%</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>(1,231,229.31)</u>

Approved indirect cost rate: 7.30%
Highest rate used in any program: 7.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	177,825.18	12,981.24	7.30%
01	3310	1,340,688.50	97,870.26	7.30%
01	3311	17,392.40	1,269.65	7.30%
01	3327	365,433.26	26,676.63	7.30%
01	4035	89,986.69	6,569.03	7.30%
01	4201	3,366.56	245.76	7.30%
01	4203	5,267.59	105.35	2.00%
01	6264	329,065.00	24,021.75	7.30%
01	6500	7,654,051.49	558,745.76	7.30%
01	6512	867,396.09	63,319.91	7.30%
01	7338	7,080.49	516.88	7.30%
13	5310	1,180,544.63	58,082.80	4.92%

Unaudited Actuals
2016-17 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	668,488.48		173,485.29	841,973.77
2. State Lottery Revenue	8560	726,423.15		238,633.41	965,056.56
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)		1,394,911.63	0.00	412,118.70	1,807,030.33
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	250,676.59		305,304.38	555,980.97
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)		250,676.59	0.00	305,304.38	555,980.97
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,144,235.04	0.00	106,814.32	1,251,049.36
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.

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)	1,379,004.10	182,260.18	3,810,685.20	1,987,113.42	7,984,451.12	0.00	177,415.82
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	218.03	218.03	218.03	218.03	324.20		32.00
3100 Alternative Schools							
3200 Continuation Schools	6.18	6.18	6.18	6.18	8.00		
3300 Independent Study Centers	8.80	8.80	8.80	8.80	2.00		
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)	6.68	6.68	6.68	6.68	7.00		184.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	1.40	1.40	1.40	1.40	12.50		
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	241.09	241.09	241.09	241.09	353.70	0.00	216.00

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	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	44,244,051.84	13,999,976.10	58,244,027.94	3,918,123.93		62,162,151.87			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	857,538.04	369,231.75	1,226,769.79	82,525.82		1,309,295.61			
3300	Independent Study Centers	1,903,962.00	313,760.51	2,217,722.51	149,188.03		2,366,910.54			
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	71,921.25	0.00	71,921.25	4,838.20		76,759.45			
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	10,464,626.98	513,051.73	10,977,678.71	738,477.53		11,716,156.24			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	64,910.28	324,909.76	389,820.04	26,223.52		416,043.56			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	264,841.98	0.00	264,841.98	17,816.14	282,658.12				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					1,174.72	1,174.72			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					143,911.51	143,911.51			
----	Other Outgo					4,668,091.94	4,668,091.94			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	189,329.16	189,329.16
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(58,082.80)	(58,082.80)
----	Total General Fund and Charter Schools Funds Expenditures	57,871,852.37	15,520,929.85	73,392,782.22	5,068,439.53	4,813,178.17	83,274,399.92			

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	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 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	37,573,447.52	0.00	1,425,475.13	0.00	2,694,208.73	0.00	2,550,920.46			0.00	0.00	44,244,051.84
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	665,415.52	0.00	29,373.17	0.00	162,749.35	0.00	0.00			0.00	0.00	857,538.04
3300	Independent Study Centers	1,389,945.40	0.00	283,340.56	157,488.92	73,187.12	0.00	0.00			0.00	0.00	1,903,962.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	71,921.25	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	71,921.25
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	7,407,478.00	63,771.78	0.00	0.00	2,857,549.38	135,827.82	0.00			0.00	0.00	10,464,626.98
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	64,910.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,910.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		264,841.98	0.00	0.00	0.00	264,841.98
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		47,173,117.97	63,771.78	1,738,188.86	157,488.92	5,787,694.58	135,827.82	2,550,920.46	264,841.98	0.00	0.00	0.00	57,871,852.37

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	6,655,176.43	7,318,515.84	26,283.83	13,999,976.10
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	188,639.13	180,592.62	0.00	369,231.75
3300	Independent Study Centers	268,612.36	45,148.15	0.00	313,760.51
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	203,901.20	158,018.54	151,131.99	513,051.73
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	42,733.79	282,175.97	0.00	324,909.76
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		7,359,062.91	7,984,451.12	177,415.82	15,520,929.85

Unaudited Actuals
2016-17
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	608,503.81
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	37,814.46
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,714,460.01
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,765,744.04
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,126,522.32
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	57,871,852.37
2	Total Allocated Costs (from Form PCR, Column 2, Total)	15,520,929.85
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	73,392,782.22
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,633,887.27
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,180,544.63
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,814,431.90
D. Total Direct Charged and Allocated Costs (B3 + C5)		76,207,214.12
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.73%

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,174.72				1,174.72
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			143,911.51		143,911.51
Other Outgo (Objects 1000-7999)				4,668,091.94	4,668,091.94
Total Other Costs	1,174.72	0.00	143,911.51	4,668,091.94	4,813,178.17

Unaudited Actuals
2016-17 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(981.00)	0.00	(58,082.80)				
Other Sources/Uses Detail					200,501.00	3,200,316.53		
Fund Reconciliation							3,990,735.21	6,791,089.40
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	668.00	0.00	0.00	0.00				
Other Sources/Uses Detail					270,480.00	0.00		
Fund Reconciliation							249,913.97	433.97
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	313.00	0.00	58,082.80	0.00				
Other Sources/Uses Detail					411,527.51	0.00		
Fund Reconciliation							16,198.97	58,082.80
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							357,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	990,501.00		
Fund Reconciliation							0.00	990,501.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							(50.00)	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					38,309.02	0.00		
Fund Reconciliation							202,683.49	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,270,000.00	0.00		
Fund Reconciliation							3,270,001.56	246,376.03
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2016-17 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	981.00	(981.00)	58,082.80	(58,082.80)	4,190,817.53	4,190,817.53	8,086,483.20	8,086,483.20

				Fund 01	Fund 11	Fund 13	Fund 14	Fund 17	Fund 19	Fund 21
				General Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Foundation Special Revenue Fund	Building Fund
Resource	Function	Object								
Assets				Funds 01-57, except where indicated						
Cash		9110-9140		28,961,279.56	3,321.76	7,088.35	1,485,578.78	997,031.10	50,931.39	50.00
Investments		9150		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290		1,764,567.98	361,136.60	110,571.06	0.00	0.00	0.00	0.00
Due from Other Funds		9310		3,990,735.21	249,913.97	16,198.97	357,000.00	0.00	0.00	(50.00)
Stores		9320		0.00	0.00	17,396.00	0.00	0.00	0.00	0.00
Prepays		9330		104,116.35	1,294.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410								
Land Improvements		9420								
Accumulated Depreciation - Land Improvements		9425								
Buildings		9430								
Accumulated Depreciation - Buildings		9435								
Equipment		9440								
Accumulated Depreciation - Equipment		9445								
Work in Progress		9450								
Deferred Outflows of Resources - pensions only		9490								
Deferred Outflows of Resources - other		9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable and Other Current Liabilities		9500-9599, 9620		3,093,411.94	140,147.59	75,375.33	131,533.00	0.00	0.00	0.00
Due to Other Funds		9610		6,791,089.40	433.97	58,082.80	0.00	990,501.00	0.00	0.00
Current Loans		9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue		9650		33.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661								
State School Building Loan Payable		9662								
Net Pension Liability (Asset)		9663								
Net OPEB Obligation		9664								
Compensated Absences Payable		9665								
COPs Payable		9666								
Capital Leases Payable		9667								
Lease Revenue Bonds Payable		9668								
Other General Long-Term Debt		9669								
Deferred Inflows of Resources - pensions only		9690								
Deferred Inflows of Resources - other		9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00

				Fund 01	Fund 11	Fund 13	Fund 14	Fund 17	Fund 19	Fund 21
				General Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Foundation Special Revenue Fund	Building Fund
Resource	Function	Object								
Fund Balance / Net Position		979Z		24,936,164.76	475,084.77	17,796.25	1,711,045.78	6,530.10	50,931.39	0.00

			Fund 25	Fund 40	Fund 51			
			Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
Resource	Function	Object						
Assets			Funds 01-57, except where indicated					
Cash		9110-9140	853.75	1,990,713.27	8,597,648.00	42,094,496		42,094,496
Investments		9150	0.00	0.00	0.00	0		0
Receivables		9200-9290	24,423.54	127,213.95	0.00	2,387,913		2,387,913
Due from Other Funds		9310	202,683.49	3,270,001.56	0.00	8,086,483		8,086,483
Stores		9320	0.00	0.00	0.00	17,396		17,396
Prepays		9330	0.00	0.00	0.00	105,410	0	105,410
Other Current Assets		9340	0.00	0.00	0.00	0		0
Land		9410					3,818,545	3,818,545
Land Improvements		9420					78,524,197	78,524,197
Accumulated Depreciation - Land Improvements		9425					(27,115,476)	(27,115,476)
Buildings		9430					164,559,470	164,559,470
Accumulated Depreciation - Buildings		9435					(62,945,736)	(62,945,736)
Equipment		9440					3,325,712	3,325,712
Accumulated Depreciation - Equipment		9445					(2,621,723)	(2,621,723)
Work in Progress		9450					57,186	57,186
Deferred Outflows of Resources - pensions only		9490					0	0
Deferred Outflows of Resources - other		9490	0.00	0.00	0.00	0	0	0
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9599, 9620	227,960.78	1,214,782.56	0.00	4,883,211		4,883,211
Due to Other Funds		9610	0.00	246,376.03	0.00	8,086,483		8,086,483
Current Loans		9640	0.00	0.00	0.00	0		0
Unearned Revenue		9650	0.00	0.00	0.00	33		33
General Obligation Bonds Payable		9661					141,356,214	141,356,214
State School Building Loan Payable		9662					0	0
Net Pension Liability (Asset)		9663					57,699,928	57,699,928
Net OPEB Obligation		9664					0	0
Compensated Absences Payable		9665					252,289	252,289
COPs Payable		9666					0	0
Capital Leases Payable		9667					2,404,815	2,404,815
Lease Revenue Bonds Payable		9668					0	0
Other General Long-Term Debt		9669					0	0
Deferred Inflows of Resources - pensions only		9690					0	0
Deferred Inflows of Resources - other		9690	0.00	0.00	0.00	0	0	0

				Fund 25	Fund 40	Fund 51		Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Governmental Funds		
Fund Balance / Net Position			979Z	0.00	3,926,770.19	8,597,648.00	39,721,971	(44,111,071)	(4,389,100)

				Fund 01	Fund 11	Fund 13	Fund 14	Fund 17	Fund 19	Fund 21
	Resource	Function	Object	General Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Foundation Special Revenue Fund	Building Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	56,542,027.45	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	9,679,383.96	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	3,485,578.13	5,414.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	116,045.71	0.00	0.00	6,884.72	4,723.40	240.01	0.00
Interagency Revenues	0000-1999		8677, 8780-8799	33,646.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,015,777.65	15,366.21	0.00	0.00	0.00	0.00	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	779,843.71	667,090.06	0.00	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	9,244,749.71	847,049.44	141,516.04	0.00	0.00	0.00	0.00
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799							
Capital Grants and Contributions	0000-7709, 7711-9999		8545	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7710		8545, 8660-8662							
	6200		8590, 8660-8662							
Expenditures										
Instruction		1000-1999	1000-7999	47,173,117.97	350,078.53	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	1,772,021.38	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,591,203.54	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	3,968,174.12	408,961.26	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	56,542,027		56,542,027
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	12,798,071.15	12,798,071		12,798,071
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	9,679,384		9,679,384
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	3,490,992		3,490,992
Interest and Investment Earnings	0000-1999		8660-8662	128.36	9,738.62	21,260.13	159,021		159,021
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	0.00	33,646		33,646
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	140,775.47	0.00	0.00	1,171,919		1,171,919
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	1,446,934		1,446,934
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	0.00	0.00	0.00	10,233,315		10,233,315
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0.00	0.00	0.00	0		0
Expenditures									
Instruction		1000-1999	1000-7999	0.00	0.00	0.00	47,523,197		47,523,197
Instruction - Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	1,772,021		1,772,021
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	0.00	1,591,204		1,591,204
School Site Administration		2700	1000-7999	0.00	0.00	0.00	4,377,135		4,377,135

				Fund 01	Fund 11	Fund 13	Fund 14	Fund 17	Fund 19	Fund 21
	Resource	Function	Object	General Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Foundation Special Revenue Fund	Building Fund
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	313,243.64	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	1,174.72	0.00	1,180,544.63	0.00	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	7,774,808.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	1,765,744.04	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	3,302,695.48	0.00	58,082.80	0.00	0.00	0.00	0.00
Plant Services		8000-8999, except 8500	1000-7999	7,984,451.12	0.00	0.00	140,804.50	0.00	0.00	0.00
Facility Acquisition and Construction		8500	1000-7999	143,911.51	0.00	0.00	247,564.90	0.00	0.00	0.00
Ancillary Services		4000-4999	1000-7999	2,550,920.46	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	264,841.98	874,847.48	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	1,232,180.60	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	177,487.86	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	58,106.95	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	200,501.00	270,480.00	411,527.51	0.00	0.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	3,200,316.53	0.00	0.00	0.00	990,501.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 25 Capital Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	313,244		313,244
Food Services		3700	1000-7999	0.00	0.00	0.00	1,181,719		1,181,719
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	7,774,808		7,774,808
General Administration:									
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	1,765,744		1,765,744
All Other General Administration		7100-7699	1000-7999	2,974.25	0.00	0.00	3,363,753		3,363,753
Plant Services		8000-8999, except 8500	1000-7999	165,443.39	176,645.52	0.00	8,467,345		8,467,345
Facility Acquisition and Construction		8500	1000-7999	10,795.21	1,293,199.85	0.00	1,695,471		1,695,471
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	2,550,920		2,550,920
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	1,139,689		1,139,689
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0		0
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	1,232,181		1,232,181
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	7,340,000.00	7,517,488		7,517,488
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	5,686,312.50	5,744,419		5,744,419
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0		0
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0		0
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	38,309.02	3,270,000.00	0.00	4,190,818		4,190,818
Interfund Transfers Out		9300	7600-7629	0.00	0.00	0.00	4,190,818		4,190,818
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0		0
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0		0
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	42,094,496	70,471	CE014			42,164,967
Investments			9150	0	0	CE014			0
Receivables			9200-9290	2,387,913	0	CE014, CE018			2,387,913
Due from Other Funds			9310	8,086,483	(8,081,845)	CE014, CE018, CE020			4,638
Stores			9320	17,396	0	CE014			17,396
Prepays			9330	105,410	0	CE003, CE013, CE014			105,410
Other Current Assets			9340	0	0	CE014			0
Land			9410	3,818,545	0	CE001, CE004, CE005, CE011, CE014			3,818,545
Land Improvements			9420	78,524,197	757,273	CE001, CE004, CE005, CE011, CE014			79,281,470
Accumulated Depreciation - Land Improvements			9425	(27,115,476)	0	CE005, CE012, CE014			(27,115,476)
Buildings			9430	164,559,470	209,023	CE001, CE004, CE005, CE011, CE014			164,768,493
Accumulated Depreciation - Buildings			9435	(62,945,736)	0	CE005, CE012, CE014			(62,945,736)
Equipment			9440	3,325,712	0	CE001, CE004, CE005, CE011, CE014			3,325,712
Accumulated Depreciation - Equipment			9445	(2,621,723)	0	CE005, CE012, CE014			(2,621,723)
Work in Progress			9450	57,186	978,373	CE001, CE004, CE005, CE011, CE014			1,035,559
Deferred Outflows of Resources - pensions only			9490	0	6,408,688	CE014, CE023, CE024			6,408,688
Deferred Outflows of Resources - other			9490	0	0	CE003, CE013, CE014			0

					Conversion Entries				
	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Entry Amounts	Entry Numbers	Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	4,883,211	2,000	CE008, CE014, CE018			4,885,211
Due to Other Funds			9610	8,086,483	(8,081,845)	CE014, CE018, CE020			4,638
Current Loans			9640	0					0
Unearned Revenue			9650	33	0	CE014			33
General Obligation Bonds Payable			9661	141,356,214	(7,340,000)	CE002, CE003, CE008, CE013			134,016,214
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	57,699,928	0	CE014, CE023			57,699,928
Net OPEB Obligation			9664	0	0	CE014, CE021			0
Compensated Absences Payable			9665	252,289	0	CE009, CE014			252,289
COPs Payable			9666	0	0	CE002, CE003, CE013, CE014			0
Capital Leases Payable			9667	2,404,815	177,488	CE002, CE003, CE013, CE014			2,582,303
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	(354,976)	CE002, CE003, CE010, CE013, CE014, CE022			(354,976)
Deferred Inflows of Resources - pensions only			9690	0	0	CE014, CE023			0
Deferred Inflows of Resources - other			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position			979Z	(4,389,100)	15,939,316		0		11,550,216

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	56,542,027				56,542,027	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	12,798,071				12,798,071	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	9,679,384				9,679,384	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	3,490,992	0	CE006, CE007, CE010, CE022		3,490,992	
Interest and Investment Earnings	0000-1999		8660-8662	159,021	0	CE006, CE007, CE016		159,021	
Interagency Revenue	0000-1999		8677, 8780-8799	33,646	0	CE010, CE016, CE017, CE022		33,646	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,171,919	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		1,171,919	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,446,934	0	CE005, CE010, CE016, CE022		1,446,934	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699						
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	10,233,315	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		10,233,315	
Capital Grants and Contributions	0000-7709, 7711-9999		8545						
	7710		8545, 8660-8662						
	6200		8590, 8660-8662	0	0	CE010, CE022		0	
Expenditures									
Instruction		1000-1999	1000-7999	47,523,197	(3,828,334)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		43,694,863	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	1,772,021	(143,871)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,628,150	
Instructional Library, Media and Technology		2420	1000-7999	1,591,204	(133,726)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,457,478	
School Site Administration		2700	1000-7999	4,377,135	(508,838)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		3,868,297	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Pupil Services:						CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025			
Home-To-School Transportation		3600	1000-7999	313,244	0			313,244	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Food Services		3700	1000-7999	1,181,719	(96,059)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,085,660	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	7,774,808	(567,764)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		7,207,044	
General Administration:									
Centralized Data Processing		7700	1000-7999	1,765,744	(193,542)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,572,202	
All Other General Administration		7100-7699	1000-7999	3,363,753	(279,510)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025		3,084,243	
Plant Services		8000-8999, except 8500	1000-7999	8,467,345	(723,622)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		7,743,723	
Facility Acquisition and Construction		8500	1000-7999	1,695,471	(1,695,471)	CE001			
Ancillary Services		4000-4999	1000-7999	2,550,920	(121,562)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		2,429,358	
Community Services		5000-5999	1000-7999	1,139,689	(61,058)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,078,631	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025		0	
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	1,232,181	0	CE016, CE017		1,232,181	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	7,517,488	(7,517,488)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	5,744,419	0	CE008, CE010, CE013, CE015		5,744,419	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015		0	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	4,190,818	(4,190,818)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	4,190,818	(4,190,818)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003			
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57	5310 Child Nutrition: School Programs (e.g.,	667,090	Expenditures by function	-	-	-	-	-	1,180,545	-	-	-	-	58,083	-	-	-	-	1,238,628	
			Percentage of total						95.31070%					4.68930%					100.00000%	
			Default revenue by function	-	-	-	-	-	635,808	-	-	-	-	31,282	-	-	-	-	667,090	
			User adjustments																-	
			Adjusted revenue by function	-	-	-	-	-	635,808	-	-	-	-	31,282	-	-	-	-	667,090	
01-57	9010 Other Restricted Local	779,844	Expenditures by function	1,607,270	-	-	-	-	-	-	371,849	874,847	-	-	-	-	70,438	1,229,442	4,153,846	
			Percentage of total	38.69354%							8.95192%	21.06113%					1.69573%	29.59768%	100.00000%	
			Default revenue by function	301,749	-	-	-	-	-	-	69,811	164,244	-	-	-	-	13,224	230,816	779,844	
			User adjustments														(13,224)	13,224	-	
			Adjusted revenue by function	301,749	-	-	-	-	-	-	69,811	164,244	-	-	-	-	-	244,040	779,844	
Total Charges for Services (from fund consolidation worksheet)																				
Subtotal of Charges for Services by function:				301,749					635,808		69,811	164,244		31,282				244,040	1,446,934	
User identification of conversion entries, adjustments, and rounding differences, by function:																				
Adjusted Charges for Services by function (agrees to conversion worksheet):				301,749	-	-	-	-	635,808	-	69,811	164,244	-	31,282	-	-	-		244,040	1,446,934

Operating Grants and Contributions: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57	3010 NCLB: Title I, Part A, Basic Grants Lov	190,806	Expenditures by function	177,825	-	-	-	-	-	-	-	-	-	12,981	-	-	-	-	190,806	
			Percentage of total	93.19675%										6.80325%				100.00000%		
			Default revenue by function	177,825	-	-	-	-	-	-	-	-	-	-	12,981	-	-	-	190,806	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	177,825	-	-	-	-	-	-	-	-	-	-	12,981	-	-		-	190,806
01-57	3310 Special Ed: IDEA Basic Local Assistan	598,145	Expenditures by function	1,340,689	-	-	-	-	-	-	-	-	-	97,870	-	-	-	-	1,438,559	
			Percentage of total	93.19666%										6.80334%				100.00000%		
			Default revenue by function	557,451	-	-	-	-	-	-	-	-	-	-	40,694	-	-	-	598,145	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	557,451	-	-	-	-	-	-	-	-	-	-	40,694	-	-		-	598,145
01-57	3311 Special Ed: IDEA Local Assistance, Pr	21,401	Expenditures by function	17,392	-	-	-	-	-	-	-	-	-	1,270	-	-	-	2,739	21,401	
			Percentage of total	81.26723%										5.93430%				12.79847%	100.00000%	
			Default revenue by function	17,392	-	-	-	-	-	-	-	-	-	-	1,270	-	-	-	2,739	21,401
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	17,392	-	-	-	-	-	-	-	-	-	-	1,270	-	-		2,739	21,401
01-57	3327 Special Ed: IDEA Mental Health Alloca	101,326	Expenditures by function	-	-	-	-	-	-	365,433	-	-	-	26,677	-	-	-	-	392,110	
			Percentage of total	-	-	-	-	-	-	93.19655%	-	-	-	6.80345%	-	-	-	-	100.00000%	
			Default revenue by function	-	-	-	-	-	-	94,432	-	-	-	6,894	-	-	-	-	101,326	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	-	-	94,432	-	-	-	6,894	-	-		-	101,326	
01-57	3550 Carl D. Perkins Career and Technical I	71,921	Expenditures by function	71,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,921	
			Percentage of total	100.00000%															100.00000%	
			Default revenue by function	71,921	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	71,921
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	71,921	-	-	-	-	-	-	-	-	-	-	-	-	-		-	71,921
01-57	3905 Adult Education: Adult Basic Educator	43,739	Expenditures by function	62,434	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,434	
			Percentage of total	100.00000%															100.00000%	
			Default revenue by function	43,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,739
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	43,739	-	-	-	-	-	-	-	-	-	-	-	-	-		-	43,739
01-57	3913 Adult Education: Adult Secondary Edu	10,433	Expenditures by function	10,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,433	
			Percentage of total	100.00000%															100.00000%	
			Default revenue by function	10,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,433
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	10,433	-	-	-	-	-	-	-	-	-	-	-	-	-		-	10,433
01-57	3926 Adult Education: English Literacy & Ci	19,672	Expenditures by function	30,597	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,597	
			Percentage of total	100.00000%															100.00000%	
			Default revenue by function	19,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,672
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	19,672	-	-	-	-	-	-	-	-	-	-	-	-	-		-	19,672
01-57	4035 ESEA: Title II, Part A, Teacher Quality	96,556	Expenditures by function	89,987	-	-	-	-	-	-	-	-	-	6,569	-	-	-	-	96,556	
			Percentage of total	93.19669%										6.80331%					100.00000%	
			Default revenue by function	89,987	-	-	-	-	-	-	-	-	-	-	6,569	-	-	-	-	96,556
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	89,987	-	-	-	-	-	-	-	-	-	-	6,569	-	-		-	96,556
01-57	4201 ESEA: Title III, Immigrant Education Pr	3,612	Expenditures by function	3,367	-	-	-	-	-	-	-	-	-	246	-	-	-	-	3,612	
			Percentage of total	93.19125%										6.80875%					100.00000%	
			Default revenue by function	3,366	-	-	-	-	-	-	-	-	-	-	246	-	-	-	-	3,612
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	3,366	-	-	-	-	-	-	-	-	-	-	246	-	-		-	3,612
01-57	4203 ESEA: Title III, English Learner Studen	5,307	Expenditures by function	5,268	-	-	-	-	-	-	-	-	-	105	-	-	-	-	5,373	
			Percentage of total	98.04578%										1.95422%					100.00000%	
			Default revenue by function	5,203	-	-	-	-	-	-	-	-	-	-	104	-	-	-	-	5,307
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	5,203	-	-	-	-	-	-	-	-	-	-	104	-	-		-	5,307
01-57	5310 Child Nutrition: School Programs (e.g.,	141,516	Expenditures by function	-	-	-	-	-	1,180,545	-	-	-	-	58,083	-	-	-	-	1,238,628	
			Percentage of total	-	-	-	-	-	95.31070%	-	-	-	-	4.68930%	-	-	-	-	100.00000%	
			Default revenue by function	-	-	-	-	-	134,880	-	-	-	-	6,636	-	-	-	-	141,516	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-

Unaudited Actuals
2016-17 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

		Adjusted revenue by function	-	-	-	-	-	134,880	-	-	-	-	6,636	-	-	-	-	141,516
01-57 6230 California Clean Energy Jobs Act	336,340	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		User adjustments	336,340															336,340
		Adjusted revenue by function	336,340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	336,340
01-57 6300 Lottery: Instructional Materials	238,633	Expenditures by function	305,304	-	-	-	-	-	-	-	-	-	-	-	-	-	-	305,304
		Percentage of total	100.000000%															100.000000%
		Default revenue by function	238,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238,633
		User adjustments																
		Adjusted revenue by function	238,633	-	-	-	-	-	-	-	-	-	-	-	-	-	-	238,633
01-57 6391 Adult Education Block Grant Program	751,964	Expenditures by function	231,548	-	-	398,161	-	-	-	-	-	-	-	-	-	-	-	629,709
		Percentage of total	36.77064%			63.22936%												100.000000%
		Default revenue by function	276,502	-	-	475,462	-	-	-	-	-	-	-	-	-	-	-	751,964
		User adjustments																-
		Adjusted revenue by function	276,502	-	-	475,462	-	-	-	-	-	-	-	-	-	-	-	751,964
01-57 6500 Special Education	2,288,444	Expenditures by function	5,905,545	63,772	-	-	135,828	-	1,548,907	-	-	-	558,746	-	-	-	-	8,212,798
		Percentage of total	71.90661%	0.77650%			1.65386%		18.85967%				6.80336%					100.000000%
		Default revenue by function	1,645,543	17,770	-	-	37,848	-	431,593	-	-	-	155,691	-	-	-	-	2,288,445
		User adjustments	(1)															(1)
		Adjusted revenue by function	1,645,542	17,770	-	-	37,848	-	431,593	-	-	-	155,691	-	-	-	-	2,288,444
01-57 6512 Special Ed: Mental Health Services	422,590	Expenditures by function	-	-	-	-	-	-	867,396	-	-	-	63,320	-	-	-	-	930,716
		Percentage of total	-	-	-	-	-	-	93.19664%				6.80336%					100.000000%
		Default revenue by function	-	-	-	-	-	-	393,840	-	-	-	28,750	-	-	-	-	422,590
		User adjustments	-	-	-	-	-	-										-
		Adjusted revenue by function	-	-	-	-	-	-	393,840	-	-	-	28,750	-	-	-	-	422,590
01-57 7338 College Readiness Block Grant	75,000	Expenditures by function	7,080	-	-	-	-	-	-	-	-	-	517	-	-	-	-	7,597
		Percentage of total	93.19468%										6.80532%					100.000000%
		Default revenue by function	69,896	-	-	-	-	-	-	-	-	-	5,104	-	-	-	-	75,000
		User adjustments																-
		Adjusted revenue by function	69,896	-	-	-	-	-	-	-	-	-	5,104	-	-	-	-	75,000
01-57 7690 STRS On-Behalf Pension Contribution:	2,572,594	Expenditures by function	2,056,632	32,735	23,415	106,436	-	-	260,583	60,411	-	-	31,793	589	-	-	-	2,572,594
		Percentage of total	79.94390%	1.27245%	0.91017%	4.13730%			10.12919%	2.34825%			1.23583%	0.02290%				99.999999%
		Default revenue by function	2,056,632	32,735	23,415	106,436	-	-	260,583	60,411	-	-	31,793	589	-	-	-	2,572,594
		User adjustments																-
		Adjusted revenue by function	2,056,632	32,735	23,415	106,436	-	-	260,583	60,411	-	-	31,793	589	-	-	-	2,572,594
01-57 8150 Ongoing & Major Maintenance Account	27,565	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	2,011,291	-	-	-	2,011,291
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	100.000000%				100.000000%
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	27,565	-	-	-	27,565
		User adjustments	-	-	-	-	-	-	-	-	-	-	-					-
		Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	-	27,565	-	-	-	27,565
01-57 9010 Other Restricted Local	2,215,748	Expenditures by function	1,607,270	-	-	-	-	-	371,849	874,847	-	-	-	-	70,438	1,229,442	4,153,846	
		Percentage of total	38.69354%						8.95192%	21.06113%					1.69573%	29.59768%	100.000000%	
		Default revenue by function	857,351	-	-	-	-	-	198,352	466,662	-	-	-	-	37,573	655,810	2,215,748	
		User adjustments																-
		Adjusted revenue by function	857,351	-	-	-	-	-	198,352	466,662	-	-	-	-	(37,573)	37,573	2,215,748	
Total Operating Grants & Contributions (from fund consolidation worksheet)	10,233,312																	
		Subtotal of Operating Grants and Contributions by function:	6,477,885	50,505	23,415	581,898	37,848	134,880	1,180,448	258,763	466,662	-	296,732	589	27,565	696,122	10,233,312	
		User identification of conversion entries, adjustments, and rounding differences, by function:														3	3	
		Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	6,477,885	50,505	23,415	581,898	37,848	134,880	1,180,448	258,763	466,662	-	296,732	589	27,565	696,125	10,233,315	

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)																			
Subtotal of Capital Grants and Contributions by function:																			
User identification of conversion entries, adjustments, and rounding differences, by function:																			
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds	Resource	Program Revenues by Resource																
		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds	Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions		-																
Adjusted Operating Grants and Contributions by function:																		

Capital Grants and Contributions: Business-type Activities			Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions		-																	
Adjusted Capital Grants and Contributions by function:																			

Charges for Services: Governmental Activities			Summary of revenues by function															
Resource		Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g.,	667,090	-	-	-	-	-	635,808	-	-	-	-	31,282	-	-	-	-	667,090
9010	Other Restricted Local	779,844	301,749	-	-	-	-	-	-	69,811	164,244	-	-	-	-	-	244,040	779,844
Total Charges for Services (from fund consolidation worksheet)			1,446,934															
Subtotal of Charges for Services by function:			301,749	-	-	-	-	635,808	-	69,811	164,244	-	31,282	-	-	-	244,040	1,446,934
User identification of conversion entries, adjustments, and rounding differences, by function:			-															
Adjusted Charges for Services by function (agrees to conversion worksheet):			301,749	-	-	-	-	635,808	-	69,811	164,244	-	31,282	-	-	-	244,040	1,446,934

Operating Grants and Contributions: Governmental Activities			Summary of revenues by function																
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total		
3010	NCLB: Title I, Part A, Basic Grants Lov	190,806	177,825	-	-	-	-	-	-	-	-	12,981	-	-	-	-	190,806		
3310	Special Ed: IDEA Basic Local Assistan	598,145	557,451	-	-	-	-	-	-	-	-	40,694	-	-	-	-	598,145		
3311	Special Ed: IDEA Local Assistance, Pe	21,401	17,392	-	-	-	-	-	-	-	-	1,270	-	-	-	2,739	21,401		
3327	Special Ed: IDEA Mental Health Alloca	101,326	-	-	-	-	-	94,432	-	-	-	6,894	-	-	-	-	101,326		
3550	Carl D. Perkins Career and Technical I	71,921	71,921	-	-	-	-	-	-	-	-	-	-	-	-	-	71,921		
3905	Adult Education: Adult Basic Educator	43,739	43,739	-	-	-	-	-	-	-	-	-	-	-	-	-	43,739		
3913	Adult Education: Adult Secondary Edu	10,433	10,433	-	-	-	-	-	-	-	-	-	-	-	-	-	10,433		
3926	Adult Education: English Literacy & Cr	19,672	19,672	-	-	-	-	-	-	-	-	-	-	-	-	-	19,672		
4035	ESEA: Title II, Part A, Teacher Quality	96,556	89,987	-	-	-	-	-	-	-	-	6,569	-	-	-	-	96,556		
4201	ESEA: Title III, Immigrant Education Pi	3,612	3,366	-	-	-	-	-	-	-	-	246	-	-	-	-	3,612		
4203	ESEA: Title III, English Learner Studen	5,307	5,203	-	-	-	-	-	-	-	-	104	-	-	-	-	5,307		
5310	Child Nutrition: School Programs (e.g.,	141,516	-	-	-	-	134,880	-	-	-	-	6,636	-	-	-	-	141,516		
6230	California Clean Energy Jobs Act	336,340	336,340	-	-	-	-	-	-	-	-	-	-	-	-	-	336,340		
6300	Lottery: Instructional Materials	238,633	238,633	-	-	-	-	-	-	-	-	-	-	-	-	-	238,633		
6391	Adult Education Block Grant Program	751,964	276,502	-	475,462	-	-	-	-	-	-	-	-	-	-	-	751,964		
6500	Special Education	2,288,444	1,645,542	17,770	-	37,848	-	431,593	-	-	-	155,691	-	-	-	-	2,288,444		
6512	Special Ed: Mental Health Services	422,590	-	-	-	-	-	393,840	-	-	-	28,750	-	-	-	-	422,590		
7338	College Readiness Block Grant	75,000	69,896	-	-	-	-	-	-	-	-	5,104	-	-	-	-	75,000		
7690	STRS On-Behalf Pension Contribution:	2,572,594	2,056,632	32,735	106,436	-	-	260,583	60,411	-	-	31,793	589	-	-	-	2,572,594		
8150	Ongoing & Major Maintenance Accoun	27,565	-	-	-	-	-	-	-	-	-	-	-	27,565	-	-	27,565		
9010	Other Restricted Local	2,215,748	857,351	-	-	-	-	-	198,352	466,662	-	-	-	-	-	693,383	2,215,748		
Total Operating Grants & Contributions (from fund consolidation worksheet)			10,233,312																
Subtotal of Operating Grants and Contributions by function:			6,477,885	50,505	23,415	581,898	37,848	134,880	1,180,448	258,763	466,662	-	296,732	589	27,565	-	696,122	10,233,312	
User identification of conversion entries, adjustments, and rounding differences, by function:																		3	3
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):			6,477,885	50,505	23,415	581,898	37,848	134,880	1,180,448	258,763	466,662	-	296,732	589	27,565	-	696,125	10,233,315	

Capital Grants and Contributions: Governmental Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)	-																
Subtotal of Capital Grants and Contributions by function:		-															-
User identification of conversion entries, adjustments, and rounding differences, by function:																	-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services																	
Adjusted Charges for Services by function:																	

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions																	
Adjusted Operating Grants and Contributions by function:																	

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions																	
Adjusted Capital Grants and Contributions by function:																	

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	23,503	-	23,503			-	23,503	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	1,557	-	1,557			-	1,557	Instructional Library, Media and Technology
[see extract]	2700	71,259	-	71,259			-	71,259	School Site Administration
[see extract]	3600	0	-	-			-	-	Home-to-School Transportation
[see extract]	3700	0	-	-			-	-	Food Services
[see extract]	3900	0	-	-			-	-	All Other Pupil Services
[see extract]	4000	11,221	-	11,221			-	11,221	Ancillary Services
[see extract]	5000	0	-	-			-	-	Community Services
[see extract]	6000	0	-	-			-	-	Enterprise Activities
[see extract]	7200	18,402	-	18,402			-	18,402	All Other General Administration
[see extract]	7700	31,588	-	31,588			-	31,588	Centralized Data Processing
[see extract]	8100	91,668	-	91,668			-	91,668	Plant Services
[see extract]	8500	1,695,471	-	1,695,471			-	1,695,471	Facilities Acquisition and Construction
9410			-	-			-	-	Land
9420			1,240,126	-		482,853	757,273	-	Land Improvements
9430			424,560	-		215,537	209,023	-	Buildings
9440			279,984	-		279,984	-	-	Equipment
9450					978,373		978,373	-	Work In Progress
TOTALS			1,944,670	1,944,669	978,373	978,374	1,944,669	1,944,669	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	7,340,000	-	7,340,000			-	7,340,000	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	177,488	-	177,488			-	177,488	Debt Service, Other Debt Service - Principal
9661			7,340,000	-			7,340,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667						177,488	-	177,488	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			177,488	-	177,488		354,976	-	Other General Long-Term Debt
TOTALS			7,517,488	7,517,488	177,488	177,488	7,694,976	7,694,976	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
7699	9100	0	-	-			-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		0	-	-			-	-	All Other Financing Sources
9330			-	-			-	-	Prepaid Expense
9490			-	-			-	-	Deferred Outflows of Resources
9661			-	-			-	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	-			-	-	Other General Long-Term Debt
9690			-	-			-	-	Deferred Inflows of Resources
TOTALS			0	0	0	0	0	0	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work In Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Disposal of Capital Assets
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Disposal of Capital Assets
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Disposal of Capital Assets
9690							-	-	Deferred Inflows of Resources
979Z					-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9500							-	-	Accounts Payable
9661							-	-	General Obligation Bonds Payable
TOTALS					0	0	0	0	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
9665							-	-	Compensated Absences Payable
TOTALS					0	0	0	0	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
7434	9100						-	-	Debt Service, Bond Interest and Other Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
979Z							-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	7200						-	-	All Other General Administration
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work in Progress
TOTALS					0	0	0	0	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000						-	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	8100						-	-	Plant Services
6900	0000						-	-	Depreciation (Unallocated)
9425							-	-	Accumulated Depreciation - Land Improvements
9435							-	-	Accumulated Depreciation - Buildings
9445							-	-	Accumulated Depreciation - Equipment
TOTALS					0	0	0	0	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100						-	-	Debt Service, Insurance
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100						-	-	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		70,471	70,471	-			70,471	-	Cash in County Treasury
9111		0	-	-			-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-			-	-	Cash In Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		0	-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9490							-	-	Deferred Outflows of Resources - pensions only
9490		0	-	-			-	-	Deferred Outflows of Resources - other
9500		2,000	-	2,000			-	2,000	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Unearned Revenue
9663		0	-	-			-	-	Net Pension Liability (Asset)
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources - pensions only
9690		0	-	-			-	-	Deferred Inflows of Resources - other
979Z			-	68,471			-	68,471	Fund Balance/Net Position
TOTALS			70,471	70,471	0	0	70,471	70,471	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z					-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	-	Fund Balance/Net Position
TOTALS					0	0	0	0	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	308,789	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		308,789	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		8,086,483	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		8,086,483	-	-			-	-	Due to Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
TOTALS									
			0	0	0	0	0	0	

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	3,470,501	-	3,470,501			-	3,470,501	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-			-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	411,528	-	411,528			-	411,528	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	308,789	-	308,789			-	308,789	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		3,470,501	3,470,501	-			3,470,501	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-			-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		411,528	411,528	-			411,528	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		308,789	308,789	-			308,789	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			4,190,818	4,190,818	0	0	4,190,818	4,190,818	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		8,086,483	-	8,086,483			-	8,086,483	Due From Other Funds
9610		8,086,483	8,086,483	-			8,086,483	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			8,086,483	8,086,483	0	0	8,086,483	8,086,483	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
9664							-	-	Net OPEB Obligation
TOTALS					0	0	0	0	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
TOTALS					0	0	0	0	

Entry CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
9490							-	-	Deferred Outflows of Resources - pensions only
9663							-	-	Net Pension Liability (Asset)
9690							-	-	Deferred Inflows of Resources - pensions only
TOTALS					-	-	-	-	

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	3,804,831	-	3,804,831			-	3,804,831	Instruction
3100-3299	2100	143,871	-	143,871			-	143,871	Instructional Supervision and Administration
3100-3299	2420	132,169	-	132,169			-	132,169	Instructional Library, Media and Technology
3100-3299	2700	437,579	-	437,579			-	437,579	School Site Administration
3100-3299	3600	0	-	-			-	-	Home-to-School Transportation
3100-3299	3700	96,059	-	96,059			-	96,059	Food Services
3100-3299	3900	567,764	-	567,764			-	567,764	All Other Pupil Services
3100-3299	4000	110,341	-	110,341			-	110,341	Ancillary Services
3100-3299	5000	61,058	-	61,058			-	61,058	Community Services
3100-3299	6000	0	-	-			-	-	Enterprise Activities
3100-3299	7200	261,108	-	261,108			-	261,108	All Other General Administration
3100-3299	7700	161,954	-	161,954			-	161,954	Centralized Data Processing
3100-3299	8100	631,954	-	631,954			-	631,954	Plant Services
9490			6,408,688	-			6,408,688	-	Deferred Outflows of Resources - pensions only
TOTALS		6,408,688	6,408,688	6,408,688	-	-	6,408,688	6,408,688	

Entry CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
TOTALS					-	-	-	-	

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	3,818,545		Land
9420	78,524,197		Land Improvements
9425		27,115,476	Accumulated Depreciation - Land Improvements
9430	164,559,470		Buildings
9435		62,945,736	Accumulated Depreciation - Buildings
9440	3,325,712		Equipment
9445		2,621,723	Accumulated Depreciation - Equipment
9450	57,186		Work In Progress
9490			Deferred Outflows of Resources - pensions only
9490			Deferred Outflows of Resources - other
9661		141,356,214	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		57,699,928	Net Pension Liability (Asset)
9664			Net OPEB Obligation
9665		252,289	Compensated Absences Payable
9666			COPs Payable
9667		2,404,815	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
9690			Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - other
979Z	44,111,071	-	Fund Balance/Net Position
Total	294,396,181	294,396,181	

Unaudited Actuals
 2016-17 Unaudited Actuals
 Conversion from Governmental Funds to Governmental Activities
 Conversion Entry - CE001 Data by Function

21 65482 0000000
 Report ENTRY

By Function						
Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6500	-369.74
01	3550	0	3800	1000	6400	15,670.74
01	9010	0	1110	1000	6400	8,202.25
Total, Instruction (Functions 1000-1999)						23,503.25
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
01	0000	0	1110	2420	6500	1,556.67
Total, Instructional Library, Media, and Technology (Function 2420)						1,556.67
01	0000	0	0000	2700	6500	71,258.59
Total, School Site Administration (Function 2700)						71,258.59
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
Total, Home-to-School Transportation (Function 3600)						0.00
Total, Food Services (Function 3700)						0.00
01	9010	0	1110	4000	6500	11,220.54
Total, Ancillary Services (Functions 4000-4999)						11,220.54
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
01	0000	0	0000	7200	6500	18,402.47
Total, All Other General Administration (Functions 7000-7999 except 7700)						18,402.47
01	0000	0	0000	7700	6400	31,588.20
Total, Centralized Data Processing (Function 7700)						31,588.20
01	0000	0	0000	8100	6400	6,129.00
01	0000	0	0000	8100	6500	29,192.31
01	8150	0	0000	8100	6500	28,565.00
40	0000	0	0000	8100	6400	27,782.00
Total, Plant Services (Functions 8000-8999 except 8500)						91,668.31
01	0000	0	0000	8500	5600	9,163.00
01	0000	0	0000	8500	6200	61,650.39

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	8500	6200	2,660.33
01	9010	0	0000	8500	6170	20,265.00
01	9010	0	0000	8500	6200	33,362.46
01	9010	0	0000	8500	6400	14,150.00
01	9010	0	1110	8500	6200	2,660.33
14	0000	0	0000	8500	5600	13,900.00
14	0000	0	0000	8500	5800	8,848.04
14	0000	0	0000	8500	6170	160,590.64
14	0000	0	0000	8500	6200	47,590.32
14	0000	0	0000	8500	6500	16,635.90
25	0000	0	0000	8500	4300	863.44
25	0000	0	0000	8500	5800	1,431.77
25	0000	0	0000	8500	6200	8,500.00
40	0000	0	0000	8500	5800	233,929.47
40	0000	0	0000	8500	6170	1,059,270.38
Total, Facilities Acquisition and Construction (Function 8500)						<u>1,695,471.47</u>
						<u><u>1,944,669.50</u></u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
25	0000	0	0000	8500	4300	863.44
Total, Books and Supplies (Objects 4000-4999 except 4400)						863.44
Total, Noncapitalized Equipment (Object 4400)						0.00
01	0000	0	0000	8500	5600	9,163.00
14	0000	0	0000	8500	5600	13,900.00
14	0000	0	0000	8500	5800	8,848.04
25	0000	0	0000	8500	5800	1,431.77
40	0000	0	0000	8500	5800	233,929.47
Total, Services and Other Operating Expenditures (Objects 5000-5999)						267,272.28
Total, Land (Object 6100)						0.00
01	9010	0	0000	8500	6170	20,265.00
14	0000	0	0000	8500	6170	160,590.64
40	0000	0	0000	8500	6170	1,059,270.38
Total, Land Improvements (Object 6170)						1,240,126.02
01	0000	0	0000	8500	6200	61,650.39
01	0000	0	1110	8500	6200	2,660.33
01	9010	0	0000	8500	6200	33,362.46
01	9010	0	1110	8500	6200	2,660.33
14	0000	0	0000	8500	6200	47,590.32
25	0000	0	0000	8500	6200	8,500.00
Total, Buildings and Improvement of Buildings (Object 6200)						156,423.83
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	7700	6400	31,588.20
01	0000	0	0000	8100	6400	6,129.00
01	3550	0	3800	1000	6400	15,670.74
01	9010	0	0000	8500	6400	14,150.00
01	9010	0	1110	1000	6400	8,202.25
40	0000	0	0000	8100	6400	27,782.00
Total, Equipment (Object 6400)						103,522.19

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	2700	6500	71,258.59
01	0000	0	0000	7200	6500	18,402.47
01	0000	0	0000	8100	6500	29,192.31
01	0000	0	1110	1000	6500	-369.74
01	0000	0	1110	2420	6500	1,556.67
01	8150	0	0000	8100	6500	28,565.00
01	9010	0	1110	4000	6500	11,220.54
14	0000	0	0000	8500	6500	16,635.90
Total, Equipment Replacement (Object 6500)						<u>176,461.74</u>
						<u><u>1,944,669.50</u></u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001 Capital Outlay Expenditures				
To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.				
Land Improvements	9420		757,273	
Buildings	9430		209,023	
Work In Progress	9450		978,373	
Instruction		1000		23,503
Instructional Library, Media and Technology		2420		1,557
School Site Administration		2700		71,259
Ancillary Services		4000		11,221
All Other General Administration		7200		18,402
Centralized Data Processing		7700		31,588
Plant Services		8100		91,668
Facilities Acquisition and Construction		8500		1,695,471
Total			1,944,669	1,944,669

Entry #	Object	Function	Debit	Credit
CE002 Debt Service Expenditures				
To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.				
General Obligation Bonds Payable	9661		7,340,000	
Other General Long-Term Debt	9669		354,976	
Debt Service-Principal		9101		7,517,488
Capital Leases Payable	9667			177,488
Total			7,694,976	7,694,976

Entry #	Object	Function	Debit	Credit
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CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Total	0	0
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Entry #	Object	Function	Debit	Credit
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CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Total	0	0
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Entry #	Object	Function	Debit	Credit
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CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Total	0	0
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Entry #	Object	Function	Debit	Credit
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CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Total	0	0
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Entry #	Object	Function	Debit	Credit
CE009	Liability for Compensated Absences			
	To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.			
			Total	0 0

Entry #	Object	Function	Debit	Credit
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CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Total 0 0

Entry #	Object	Function	Debit	Credit
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CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Total 0 0

Entry #	Object	Function	Debit	Credit
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CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Total 0 0

Entry #	Object	Function	Debit	Credit
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CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Total 0 0

Entry #	Object	Function	Debit	Credit
CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds				
To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.				
Cash in County Treasury	9110		70,471	
Accounts Payable	9500			2,000
Fund Balance/Net Position	979Z			68,471
Total			70,471	70,471

Entry #	Object	Function	Debit	Credit
CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA				
To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.				
Total			0	0

Entry #		Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds				
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
	Governmental Funds (Funds 01-60)				
	Proprietary Funds:				
	Enterprise Funds (Funds 61-65)				
	Proprietary Funds:				
	Internal Service Funds (Funds 66-70)				
	Fiduciary Funds (Funds 71-95)				
			Total	0	0

Entry #	Object	Function	Debit	Credit
CE018 Reclassification of Interfund Balances Involving Fiduciary Funds				
To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.				
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE019 Elimination of Internal Transfers				
To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.				
Interfund Transfers, Between General Fund and Special Reserve Fund	8912		3,470,501	
Interfund Transfers, To Cafeteria Fund From General Fund	8916		411,528	
Interfund Transfers, Other Authorized Interfund Transfers In	8919		308,789	
Interfund Transfers		9300		4,190,818
Total			4,190,818	4,190,818

Entry #	Object	Function	Debit	Credit
CE020 Elimination of Internal Balances				
To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.				
Due To Other Funds	9610		8,086,483	
Due From Other Funds	9310			8,086,483
Total			8,086,483	8,086,483

Entry #	Object	Function	Debit	Credit
CE021 Postemployment Benefits Other Than Pensions (OPEB)				
To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources				
To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.				
Total			0	0

Entry #	Object	Function	Debit	Credit
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CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Total	0	0
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Entry #	Object	Function	Debit	Credit
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CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Deferred Outflows of Resources - pensions only	9490		6,408,688	
Instruction		1000		3,804,831
Instructional Supervision and Administration		2100		143,871
Instructional Library, Media and Technology		2420		132,169
School Site Administration		2700		437,579
Food Services		3700		96,059
All Other Pupil Services		3900		567,764
Ancillary Services		4000		110,341
Community Services		5000		61,058
All Other General Administration		7200		261,108
Centralized Data Processing		7700		161,954
Plant Services		8100		631,954
Total			6,408,688	6,408,688

Entry #	Object	Function	Debit	Credit
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CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Total	0	0
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Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	43,694,863	301,749	6,477,885	0	(36,915,229)		(36,915,229)
Instruction-related services:							
Instructional supervision and administration	1,628,150	0	50,505	0	(1,577,645)		(1,577,645)
Instructional library, media and technology	1,457,478	0	23,415	0	(1,434,063)		(1,434,063)
School site administration	3,868,297	0	581,898	0	(3,286,399)		(3,286,399)
Pupil services:							
Home-to-school transportation	313,244	0	37,848	0	(275,396)		(275,396)
Food services	1,085,660	635,808	134,880	0	(314,972)		(314,972)
All other pupil services	7,207,044	0	1,180,448	0	(6,026,596)		(6,026,596)
General administration:							
Centralized data processing	1,572,202	0	589	0	(1,571,613)		(1,571,613)
All other general administration	3,084,243	31,282	296,732	0	(2,756,229)		(2,756,229)
Plant services	7,743,723	0	27,565	0	(7,716,158)		(7,716,158)
Ancillary services	2,429,358	69,811	258,763	0	(2,100,784)		(2,100,784)
Community services	1,078,631	164,244	466,662	0	(447,725)		(447,725)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	5,744,419				(5,744,419)		(5,744,419)
Other outgo	1,232,181	244,040	696,125	0	(292,016)		(292,016)
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	82,139,493	1,446,934	10,233,315	0	(70,459,244)	0	(70,459,244)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					56,542,027	0	56,542,027
Taxes levied for debt service					12,798,071	0	12,798,071
Taxes levied for other specific purposes					9,679,384	0	9,679,384
Federal and state aid not restricted to specific purposes					3,490,992	0	3,490,992
Interest and investment earnings					159,021	0	159,021
Interagency revenues					33,646	0	33,646
Miscellaneous					1,171,919	0	1,171,919
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					83,875,060	0	83,875,060
Change in net position					13,415,816	0	13,415,816
Net position beginning					(1,865,600)	0	(1,865,600)
Net position ending					11,550,216	0	11,550,216

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: (2,455,028)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	1,944,669	
Depreciation expense:	-	
Net:		1,944,669

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 7,517,488

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: -

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: -

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: -

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 6,408,688

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: -

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: -

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: 17,958

Change in net position of governmental activities (minor differences may be due to rounding): 13,433,775

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	42,164,967	0	42,164,967
Investments	0	0	0
Receivables	2,387,913	0	2,387,913
Due from (to) other funds	0	0	0
Stores	17,396	0	17,396
Prepaid expenses	105,410	0	105,410
Other current assets	0	0	0
Capital assets:			
Land	3,818,545	0	3,818,545
Land Improvements	79,281,470	0	79,281,470
Buildings	164,768,493	0	164,768,493
Equipment	3,325,712	0	3,325,712
Work in progress	1,035,559	0	1,035,559
Less accumulated depreciation	(92,682,935)	0	(92,682,935)
Total assets	204,222,530	0	204,222,530
Deferred Outflows of Resources	6,408,688	0	6,408,688
Liabilities			
Accounts payable and other current liabilities	4,885,211	0	4,885,211
Current loans	0	0	0
Unearned revenue	33	0	33
Long-term liabilities:	194,195,758	0	194,195,758
Due within one year	8,746,095		8,746,095
Due in more than one year	185,449,663		185,449,663
Total liabilities	199,081,002	0	199,081,002
Deferred Inflows of Resources	0	0	0
Net Position			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service	8,597,648		8,597,648
Educational programs	2,202,036		2,202,036
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted	750,532		750,532
Total net position	11,550,216	0	11,550,216

Total fund balances, governmental funds:

39,721,971

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	252,229,779	
Accumulated depreciation:	(92,682,935)	
Net:		159,546,844

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

-

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

-

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	134,016,214	
State school building loans payable	-	
Net Pension Liability (Asset)	57,699,928	
Net OPEB Obligation	-	
Compensated absences payable	252,289	
Certificates of participation payable	-	
Capital leases payable	2,582,303	
Lease revenue bonds payable	-	
Other general long-term debt	(354,976)	
Deferred gain or loss on debt refunding	-	
Total:		(194,195,758)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	6,408,688
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Unaudited Actuals
2016-17 Unaudited Actuals
Reconciliation of the
Governmental Funds Balance Sheet to the
Statement of Net Position

Deferred inflows of resources relating
to pensions

-

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

68,471

Total net position, governmental activities (minor differences may be due to rounding):

11,550,216

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									481
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,033,019.81	0.00	0.00	0.00	0.00	187,893.55	1,793,233.83		3,014,147.19
2000-2999	Classified Salaries	89,949.23	0.00	0.00	0.00	0.00	0.00	1,474,151.70		1,564,100.93
3000-3999	Employee Benefits	401,683.36	0.00	0.00	0.00	0.00	78,963.62	1,713,151.40		2,193,798.38
4000-4999	Books and Supplies	16,084.37	0.00	0.00	0.00	0.00	1,322.15	24,426.81		41,833.33
5000-5999	Services and Other Operating Expenditures	1,516,412.21	0.00	0.00	0.00	0.00	366,438.37	1,767,896.57		3,650,747.15
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	3,057,148.98	0.00	0.00	0.00	0.00	634,617.69	6,772,860.31	0.00	10,464,626.98
7310	Transfers of Indirect Costs	650,011.95	0.00	0.00	0.00	0.00	0.00	97,870.26		747,882.21
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	513,051.72								513,051.72
	Total Indirect Costs and PCR Allocations	1,163,063.67	0.00	0.00	0.00	0.00	0.00	97,870.26	0.00	1,260,933.93
	TOTAL COSTS	4,220,212.65	0.00	0.00	0.00	0.00	634,617.69	6,870,730.57	0.00	11,725,560.91
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	365,433.26	0.00	0.00	0.00	0.00	17,392.40	1,340,688.50		1,723,514.16
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	365,433.26	0.00	0.00	0.00	0.00	17,392.40	1,340,688.50	0.00	1,723,514.16
7310	Transfers of Indirect Costs	27,946.28	0.00	0.00	0.00	0.00	0.00	97,870.26		125,816.54
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	27,946.28	0.00	0.00	0.00	0.00	0.00	97,870.26	0.00	125,816.54
	TOTAL BEFORE OBJECT 8980	393,379.54	0.00	0.00	0.00	0.00	17,392.40	1,438,558.76	0.00	1,849,330.70
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
										1,131,197.65
	TOTAL COSTS									718,133.05

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		1,033,019.81	0.00	0.00	0.00	0.00	187,893.55	1,793,233.83		3,014,147.19	
2000-2999	Classified Salaries		89,949.23	0.00	0.00	0.00	0.00	0.00	1,474,151.70		1,564,100.93	
3000-3999	Employee Benefits		401,683.36	0.00	0.00	0.00	0.00	78,963.62	1,713,151.40		2,193,798.38	
4000-4999	Books and Supplies		16,084.37	0.00	0.00	0.00	0.00	1,322.15	24,426.81		41,833.33	
5000-5999	Services and Other Operating Expenditures		1,150,978.95	0.00	0.00	0.00	0.00	349,045.97	427,208.07		1,927,232.99	
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		2,691,715.72	0.00	0.00	0.00	0.00	617,225.29	5,432,171.81	0.00	8,741,112.82	
7310	Transfers of Indirect Costs		622,065.67	0.00	0.00	0.00	0.00	0.00	0.00		622,065.67	
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		513,051.72								513,051.72	
	Total Indirect Costs and PCR Allocations		1,135,117.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,135,117.39	
	TOTAL BEFORE OBJECT 8980		3,826,833.11	0.00	0.00	0.00	0.00	617,225.29	5,432,171.81	0.00	9,876,230.21	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)											1,131,197.65
	TOTAL COSTS											11,007,427.86
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	2,667.24		2,667.24	
5000-5999	Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	316.00		316.00	
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		0.00	0.00	0.00	0.00	0.00	0.00	2,983.24	0.00	2,983.24	
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		0.00	0.00	0.00	0.00	0.00	0.00	2,983.24	0.00	2,983.24	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)											1,131,197.65
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)											6,455,444.39
	TOTAL COSTS											7,589,625.28

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

2015-16 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	9,694,186.82	6,523,325.66
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	9,694,186.82	6,523,325.66
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	449.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	449.00	

SELPA: Marin County (AT)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2016-17 Expenditures by LEA (LE-CY) and the 2015-16 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2016-17 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2016-17 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00

SELPA: Marin County (AT)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

Available to set aside for EIS
(line (b) minus line (e), zero if negative) 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Marin County (AT)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year FY 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	11,725,560.91		
b. Less: Expenditures paid from federal sources	718,133.05		
c. Expenditures paid from state and local sources	11,007,427.86	9,694,186.82	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		9,694,186.82	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,007,427.86	9,694,186.82	1,313,241.04

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	11,725,560.91		
b. Less: Expenditures paid from federal sources	718,133.05		
c. Expenditures paid from state and local sources	11,007,427.86	9,694,186.82	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		9,694,186.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,007,427.86	9,694,186.82	1,313,241.04
d. Special education unduplicated pupil count	481	449	
e. Per capita state and local expenditures (A2c/A2d)	22,884.47	21,590.62	1,293.85

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Marin County (AT)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	7,589,625.28	6,523,325.66	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,523,325.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,589,625.28	6,523,325.66	1,066,299.62

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	7,589,625.28	6,523,325.66	
Add/Less: Adjustments required for MOE calculation		6,523,325.66	
Comparison year's expenditures, adjusted for MOE			
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,589,625.28	6,523,325.66	1,066,299.62
b. Special education unduplicated pupil count	481	449	
c. Per capita local expenditures (B2a/B2b)	15,778.85	14,528.56	1,250.29

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

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Title

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SELPA: Marin County (AT)

Object Code	Description	Marin COE (AT00)	Bolinas-Stinson Elementary (AT01)	Dixie Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur Elementary (AT06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Elementary (AT12)	San Rafael City High (AT13)	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)	Lincoln Elementary (AT20)	Union Joint Elementary (AT21)	Adjustments*	Total
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00

EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					
2000-2999	Classified Salaries					
3000-3999	Employee Benefits					
4000-4999	Books and Supplies					
5000-5999	Services and Other Operating Expenditures					
6000-6999	Capital Outlay					
7130	State Special Schools					
7430-7439	Debt Service					
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					
7350	Transfers of Indirect Costs - Interfund					
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					
8980	Contributions from Unrestricted Revenues to State Resources					
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						

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

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Actual vs. 2015-16 Actual Comparison
2016-17 Expenditures by SELPA (SE-CY)

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Actual vs. 2015-16 Actual Comparison
2016-17 Expenditures by SELPA (SE-CY)

					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0

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									481
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,073,510.00	0.00	0.00	0.00	0.00	278,064.00	2,031,834.00		3,383,408.00
2000-2999	Classified Salaries	84,698.00	0.00	0.00	0.00	0.00	10,020.00	1,590,287.00		1,685,005.00
3000-3999	Employee Benefits	474,637.00	0.00	0.00	0.00	0.00	110,533.00	1,955,415.00		2,540,585.00
4000-4999	Books and Supplies	23,310.00	0.00	0.00	0.00	0.00	2,000.00	29,044.00		54,354.00
5000-5999	Services and Other Operating Expenditures	1,487,091.00	0.00	0.00	0.00	0.00	200,104.00	1,896,821.00		3,584,016.00
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	3,143,246.00	0.00	0.00	0.00	0.00	600,721.00	7,503,401.00	0.00	11,247,368.00
7310	Transfers of Indirect Costs	653,267.00	0.00	0.00	0.00	0.00	0.00	106,247.00		759,514.00
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	653,267.00	0.00	0.00	0.00	0.00	0.00	106,247.00	0.00	759,514.00
	TOTAL COSTS	3,796,513.00	0.00	0.00	0.00	0.00	600,721.00	7,609,648.00	0.00	12,006,882.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,073,510.00	0.00	0.00	0.00	0.00	278,064.00	2,031,834.00		3,383,408.00
2000-2999	Classified Salaries	84,698.00	0.00	0.00	0.00	0.00	10,020.00	1,590,287.00		1,685,005.00
3000-3999	Employee Benefits	474,637.00	0.00	0.00	0.00	0.00	110,533.00	1,955,415.00		2,540,585.00
4000-4999	Books and Supplies	23,310.00	0.00	0.00	0.00	0.00	2,000.00	29,044.00		54,354.00
5000-5999	Services and Other Operating Expenditures	1,105,797.00	0.00	0.00	0.00	0.00	200,104.00	436,124.00		1,742,025.00
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	2,761,952.00	0.00	0.00	0.00	0.00	600,721.00	6,042,704.00	0.00	9,405,377.00
7310	Transfers of Indirect Costs	627,757.00	0.00	0.00	0.00	0.00	0.00	0.00		627,757.00
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	627,757.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	627,757.00
	TOTAL BEFORE OBJECT 8980	3,389,709.00	0.00	0.00	0.00	0.00	600,721.00	6,042,704.00	0.00	10,033,134.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,210,254.00
	TOTAL COSTS									11,243,388.00

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
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	200.00	0.00	0.00	0.00	0.00	0.00	0.00		200.00
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	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
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	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,210,254.00
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)									7,515,374.00
	TOTAL COSTS									8,725,828.00

* 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									481
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,033,019.81	0.00	0.00	0.00	0.00	187,893.55	1,793,233.83		3,014,147.19
2000-2999	Classified Salaries	89,949.23	0.00	0.00	0.00	0.00	0.00	1,474,151.70		1,564,100.93
3000-3999	Employee Benefits	401,683.36	0.00	0.00	0.00	0.00	78,963.62	1,713,151.40		2,193,798.38
4000-4999	Books and Supplies	16,084.37	0.00	0.00	0.00	0.00	1,322.15	24,426.81		41,833.33
5000-5999	Services and Other Operating Expenditures	1,516,412.21	0.00	0.00	0.00	0.00	366,438.37	1,767,896.57		3,650,747.15
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	3,057,148.98	0.00	0.00	0.00	0.00	634,617.69	6,772,860.31	0.00	10,464,626.98
7310	Transfers of Indirect Costs	650,011.95	0.00	0.00	0.00	0.00	0.00	97,870.26		747,882.21
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 (non-add)	513,051.72								513,051.72
	Total Indirect Costs	650,011.95	0.00	0.00	0.00	0.00	0.00	97,870.26	0.00	747,882.21
	TOTAL COSTS	3,707,160.93	0.00	0.00	0.00	0.00	634,617.69	6,870,730.57	0.00	11,212,509.19
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	365,433.26	0.00	0.00	0.00	0.00	17,392.40	1,340,688.50		1,723,514.16
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	365,433.26	0.00	0.00	0.00	0.00	17,392.40	1,340,688.50	0.00	1,723,514.16
7310	Transfers of Indirect Costs	27,946.28	0.00	0.00	0.00	0.00	0.00	97,870.26		125,816.54
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	27,946.28	0.00	0.00	0.00	0.00	0.00	97,870.26	0.00	125,816.54
	TOTAL BEFORE OBJECT 8980	393,379.54	0.00	0.00	0.00	0.00	17,392.40	1,438,558.76	0.00	1,849,330.70
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,131,197.65
	TOTAL COSTS									718,133.05

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	1,033,019.81	0.00	0.00	0.00	0.00	187,893.55	1,793,233.83		3,014,147.19
2000-2999	Classified Salaries	89,949.23	0.00	0.00	0.00	0.00	0.00	1,474,151.70		1,564,100.93
3000-3999	Employee Benefits	401,683.36	0.00	0.00	0.00	0.00	78,963.62	1,713,151.40		2,193,798.38
4000-4999	Books and Supplies	16,084.37	0.00	0.00	0.00	0.00	1,322.15	24,426.81		41,833.33
5000-5999	Services and Other Operating Expenditures	1,150,978.95	0.00	0.00	0.00	0.00	349,045.97	427,208.07		1,927,232.99
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	2,691,715.72	0.00	0.00	0.00	0.00	617,225.29	5,432,171.81	0.00	8,741,112.82
7310	Transfers of Indirect Costs	622,065.67	0.00	0.00	0.00	0.00	0.00	0.00		622,065.67
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 (non-add)	513,051.72								513,051.72
	Total Indirect Costs	622,065.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	622,065.67
	TOTAL BEFORE OBJECT 8980	3,313,781.39	0.00	0.00	0.00	0.00	617,225.29	5,432,171.81	0.00	9,363,178.49
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,131,197.65
	TOTAL COSTS									10,494,376.14
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,667.24		2,667.24
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	316.00		316.00
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	0.00	0.00	0.00	0.00	0.00	0.00	2,983.24	0.00	2,983.24
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	0.00	0.00	0.00	0.00	0.00	0.00	2,983.24	0.00	2,983.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,131,197.65
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)									6,455,444.39
	TOTAL COSTS									7,589,625.28

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

SELPA: _____

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Budget by LEA (LB-B) and the 2016-17 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA:

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA:

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
a. Total special education expenditures	12,006,882.00		
b. Less: Expenditures paid from federal sources	763,494.00		
c. Expenditures paid from state and local sources	11,243,388.00	10,845,138.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		10,845,138.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,243,388.00	10,845,138.00	398,250.00

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

	Budgeted Amounts FY 2017-18	Comparison Year FY 2015-16	Difference
a. Total special education expenditures	12,006,882.00		
b. Less: Expenditures paid from federal sources	763,494		
c. Expenditures paid from state and local sources	11,243,388.00	9,694,186.82	
Add/Less: Adjustments required for MOE calculation		(411,862.95)	
Comparison year's expenditures, adjusted for MOE calculation		9,282,323.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	11,243,388.00	9,282,323.87	
d. Special education unduplicated pupil count	481	449	
e. Per capita state and local expenditures (A2c/A2d)	23,375.03	20,673.33	2,701.70

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: _____

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2017-18	Comparison Year FY 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	8,725,828.00	8,437,628.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		8,437,628.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,725,828.00	8,437,628.00	288,200.00

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	8,725,828.00	6,523,325.66	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,523,325.66	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,725,828.00	6,523,325.66	2,202,502.34
b. Special education unduplicated pupil count	481	449	
c. Per capita local expenditures (B2a/B2b)	18,141.01	14,528.56	3,612.45

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Daniel B. Menyon
Contact Name

(415) 945-1043
Telephone Number

Senior Director of Fiscal Services
Title

dmenyon@tamdistrict.org
E-mail Address

SELPA: Marin County (AT)

Object Code	Description	Marin COE (AT00)	Bolinas-Stinson Elementary (AT01)	Dixie Elementary (AT02)	Kentfield Elementary (AT04)	Lagunitas Elementary (AT05)	Larkspur Elementary (AT06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Mill Valley Elementary (AT07)	Reed Union Elementary (AT08)	Ross Elementary (AT09)	San Rafael City Elementary (AT11)	Sausalito Elementary (AT12)	San Rafael City High (AT13)	Tamalpais Union High (AT14)	Novato Unified (AT15)	Shoreline Unified (AT16)	Ross Valley Elementary (AT17)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Nicasio Elementary (AT18)	Laguna Joint Elementary (AT19)	Lincoln Elementary (AT20)	Union Joint Elementary (AT21)	Adjustments*	Total
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00

BUDGET - Local Sources						
1000-1999	Certificated Salaries					
2000-2999	Classified Salaries					
3000-3999	Employee Benefits					
4000-4999	Books and Supplies					
5000-5999	Services and Other Operating Expenditures					
6000-6999	Capital Outlay					
7130	State Special Schools					
7430-7439	Debt Service					
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					
7350	Transfers of Indirect Costs - Interfund					
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					
8980	Contributions from Unrestricted Revenues to State Resources					
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						

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

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

0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0.00
					0.00
0.00	0.00	0.00	0.00	0.00	0.00
					0

Memo

Board of Trustee **Resolution 17.4 EPA**

To

From

David Yoshihara, Ed.D., District Superintendent
By: Daniel B. Menyon, Senior Director of Fiscal Services

Board Meeting
Date

September 12, 2017

Subject

Approval of Fiscal Year 2016-17 Unaudited Actuals Expenditures for Education Protection Account (Proposition 30 Fund)

Action
Requested

Approval of the actual expenditures for Proposition 30 funds for Fiscal Year 2016-17.

Background

On November 6, 2012, voters approved Proposition 30: The Schools and Local Public Safety Protection Act of 2012. Pursuant to Article XIII, Section 36 of the California Constitution, each school district, charter school, county offices of education, and community college district are required to determine how the funds received from the Education Protection Account (EPA) will be spent in the schools within its jurisdiction, provided that the governing board makes the spending determinations in an open session of a public meeting (see **Exhibit A**). The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs.

Discussion

*One paragraph
summary of the
scope of work.*

Proposition 30 provides that all K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent. The revenues generated from Proposition 30 are deposited into a state account called the Education Protection Account (EPA). School districts, county offices of education, and charter schools (LEAs) receive funds from the EPA based on their proportionate share of the statewide revenue limit amount. A corresponding reduction is made to an LEA's revenue limit EPA entitled. Tamalpais Union High School District receives EPA payments quarterly, starting September each fiscal year.

Recommendation

Approval of Fiscal Year 2016-17 Unaudited Actuals Expenditures for Education Protection Account (Proposition 30 Fund)

Fiscal Impact

Tamalpais Union High School District **2016-17 Prop-30 (EPA) entitlement (\$200 per ADA) is \$899,572**. A copy of the District's EPA report for Unaudited Actual Revenue and Expenditures through June 30, 2017 is attached as **Exhibit A**

Attachments

- **EXHIBIT "A"** (2016-17 EPA Revenue and Expenditure)

EXHIBIT "A"

2016-17 Education Protection Account
Program by Resource Report (Detail Expenditures by function)

Tamalpais Union High School District

Unaudited Actual Expenditures through: June 30, 2017

For Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	9,599.00
Revenue Limit Sources	8010-8099	899,572.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		909,171.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	1000-1999	909,171.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		909,171.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Tamalpais Union High

Marin 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

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

Tamalpais Union High

Marin 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) - 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

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.

TAMALPAIS UNION HIGH SCHOOL DISTRICT
2016-17 Unaudited Actuals
Actual Financial Activity: All Funds

Description	General Fund (01)	Adult Education Fund (11)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Special Reserve Fund (17)	Foundation Special Revenue Fund (19)	Capital Facilities Fund (25)	Capital Outlay Reserve Fund (40)	Bond Interest & Redemption Fund (51)	Self Insurance Fund (67)	Total
REVENUES											
General Purpose Revenues:											
State Aid & EPA	1,604,145	-	-		-	-	-	-	-	-	1,604,145
Property Taxes & Misc. Local	56,185,027	-	-	357,000	-	-	-	-	-	-	56,542,027
Total General Purpose	57,789,172	-	-	357,000	-	-	-	-	-	-	58,146,172
Federal Revenues	1,089,075	73,844	123,043	-	-	-	-	-	-	-	1,285,962
Other State Revenues	5,505,350	778,619	8,738	-	-	-	-	-	52,178	-	6,344,886
Other Local Revenues	15,376,611	795,210	676,825	6,885	4,723	240	140,904	9,739	12,767,153	19,426	29,797,715
TOTAL - REVENUES	79,760,209	1,647,673	808,606	363,885	4,723	240	140,904	9,739	12,819,331	19,426	95,574,736
EXPENDITURES											
Certificated Salaries	35,283,075	399,136	-	-	-	-	-	-	-	-	35,682,210
Classified Salaries	10,018,095	735,206	550,547	-	-	-	-	-	-	-	11,303,848
Employee Benefits (All)	18,947,048	264,731	291,772	-	-	-	-	-	-	-	19,503,550
Books & Supplies	3,376,632	77,447	325,743	-	-	-	863	130,539	-	-	3,911,224
Other Operating Expenses (Services)	10,683,377	157,368	12,483	163,553	-	-	169,849	252,254	-	1,467	11,440,351
Capital Outlay	356,165	-	-	224,817	-	-	8,500	1,087,052	-	-	1,676,534
Other Outgo	1,467,775	-	-	-	-	-	-	-	-	-	1,467,775
Direct Support/Indirect Costs	(58,083)	-	58,082	-	-	-	-	-	13,026,313	-	13,026,312
TOTAL - EXPENDITURES	80,074,083	1,633,887	1,238,627	388,369	-	-	179,213	1,469,845	13,026,313	1,467	98,011,805
EXCESS (DEFICIENCY)	(313,875)	13,786	(430,021)	(24,485)	4,723	240	(38,309)	(1,460,107)	(206,981)	17,958	(2,437,069)
OTHER SOURCES/USES											
Transfers In	200,501	270,480	411,528	-	-	-	38,309	3,270,000	-	-	4,190,818
Transfers (Out)	(3,200,317)	-	-	-	(990,501)	-	-	-	-	-	(4,190,818)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted Programs	-	-	-	-	-	-	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(2,999,816)	270,480	411,528	-	(990,501)	-	38,309	3,270,000	-	-	0
FUND BALANCE INCREASE (DECREASE)	(3,313,690)	284,266	(18,493)	(24,485)	(985,778)	240	-	1,809,893	(206,981)	17,958	(2,437,069)
FUND BALANCE											
Beginning Fund Balance	28,249,855	190,819	36,290	1,735,531	992,308	50,691	-	2,116,877	8,804,629	50,513	42,227,513
Ending Balance, June 30	24,936,165	475,085	17,797	1,711,046	6,530	50,931	-	3,926,770	8,597,648	68,471	39,790,444

TAMALPAIS UNION HIGH SCHOOL DISTRICT

2016-17 Unaudited Actuals

FUND BALANCE COMPONENTS: GENERAL FUND

Description	Amount	Comment
NONSPENDABLE		
Revolving Cash	\$12,000	Cash on hand for urgent/emergency purposes
Prepaid Expenditures	89,942	Prepayment for conferences and future events that will occur during the 2017-18 school year
TOTAL - NONSPENDABLE	101,942	
RESTRICTED		
State:		
California Clean Jobs Act	400,453	Remaining balance of planning funds, which may be used for capital expenditures upon an approved plan
Educator Effectiveness	182,983	Educator Effectiveness funds that are expected to be spent on teacher professional development during 2016/17 and 2017/18
Lottery (Restricted)	106,814	Portion of lottery funds that is required to be expended on instructional materials
Low Incident Equipment	22,966	Remaining Portion of AB602 State Funding
Restricted Maintenance	291,490	Remaining amount of unspent maintenance contribution, which serves as prudent reserve for maintenance needs
College Readiness	67,403	Carryover into 2017-18
Local:		
Parent Teacher Association	86,970	Unspent sources from the parent teacher contributions
Foundation	509,243	Unspent foundation donations
Education Technology Voucher (K-12)	26,567	Technology funds restricted for acquiring educational software and hardware
Donations - Other	61,572	Unspent restricted amounts relating to Alicia Scott Lees, Hector Alvarado, and PG&E and other local donations
Global Studies & Field Trip Activities	56,018	Remaining amount of sources that are utilized for student abroad activities
CA Endowment - Restorative Justice	5,890	Sources restricted to assist helping strengthen campus communities, prevent bullying, and reduce student conflicts
Donations - Modernization	91,914	Sources restricted for modernization activities carried over from 2015-16
Student Activities	40,104	Unspent funds generated from student activities
Tam High Academy	9,033	Remaining funds for the purpose of preparing students to excel in college and the world of work
Redhill Community Park JPA	88,232	Remaining sources associated with the Redhill Community Park JPA which has been dissolved since May 2011
Drake Integrated Study (DISC)	10,799	Remaining sources associated with improving energy conservation throughout Drake High school as well as the student's home lives
Career Pathways	143,586	Unspent funds associated with resources for career technical education
TOTAL - RESTRICTED	2,202,036	
ASSIGNED		
2017-18 Deficit Spending Reserves	5,034,406	To fund 2017-18 projected deficit spending as illustrated on Appendix H-1 in the 2017-18 adopted budget
2018-19 Deficit Spending Reserves	1,962,254	To partially fund 2018-19 deficit spending as illustrated on Appendix H-1 in the 2017-18 adopted budget
Site Carryover	200,000	Unspent site allocations that are planned to be carried over to the 2017-18 school year
Textbook Adoptions	528,879	Next Generation Science Standard will require the adoption of new textbooks for courses aligned with the new standards
Instructional Technology	150,000	Instructional technology implementation that requires an initial investment in professional development and devices
Curriculum Development	200,000	Required investment in teacher training time related to the Next Generation Science and Social Studies Standards
Instructional Coaching	400,000	Additional one-time funds for instructional coaching from other teachers to help continually improve instruction
TOTAL - ASSIGNED	8,475,539	
UNASSIGNED		
Economic Uncertainty Reserve (State)	2,498,232	Economic uncertainty reserve of 3% as required by the State
Economic Uncertainty Reserve (District)	11,658,416	Additional economic uncertainty reserve of 14% in order to have an economic uncertainty reserve of 17% as recommended by the Government Finance Officers Association, which represents two months of operations.
Unappropriated		
TOTAL - UNASSIGNED	14,156,648	17% of total expenditures
TOTAL - FUND BALANCE	\$24,936,165	

TAMALPAIS UNION HIGH SCHOOL DISTRICT
2016-17 Unaudited Actuals
Reconciliation of Fund Balance Change: Unrestricted General Fund

Description	Amount	Comment
2016-17 SECOND INTERIM ESTIMATED DEFICIT	(\$2,951,453)	
REVENUE / SOURCES RECOGNIZED OVER (UNDER) PROJECTIONS		
Property Taxes and other prior year LCFF	272,154	Additional property taxes collected
Other State Revenue	83,960	Increases in Lottery Revenues
Local Revenue	256,272	Increases in leases, earned interests, etc.
TOTAL - REVENUE / SOURCES VARIANCE	612,386	
EXPENDITURES / USES RECOGNIZED UNDER (OVER) PROJECTIONS		
Certificated Salaries	(887,179)	Includes 3% settlement increases
Classified Salaries	(100,830)	Includes 3% settlement increases
Employee Benefits	(20,002)	Includes 3% settlement increases
Books & Supplies	(18,377)	Increases in supplies & adopted texts
Services & Other Operating Expenditures	(297,042)	Increases in leases, rental & repairs
Capital Outlay	(13,840)	Site improvements
Other Outgo	(2,505)	Reductions in projected indirect costs
Transfers	(228,679)	Additional transfers to Fund 11, Fund 13 and Fund 25 to cover deficits
Contributions	133,347	Other categorical programs requiring lesser contributions
TOTAL - EXPENDITURE / USES VARIANCE	(1,435,108)	
2016-17 UNAUDITED ACTUAL SURPLUS	(\$3,774,175)	

Tamalpais Union High School District

2016-17 Unrestricted General Fund Analysis: 2nd Interim vs Year-End-Closing Balances

Description	Second Interim	Unaudited Actuals	Variance	Comment
Revenues				
LCFF Sources	\$57,517,018	\$57,789,172	\$272,154	Additional property taxes collected
Federal Revenues	\$0	\$0	\$0	n/a
State Revenues	\$1,797,473	\$1,881,433	\$83,960	Increases in Lottery Revenues
Local Revenues	\$10,588,581	\$10,844,853	\$256,272	Increases in leases, earned interests, etc.
Total Revenues	\$69,903,072	\$70,515,459	\$612,387	
Expenditures				
Certificated Salaries	\$30,986,414	\$31,873,593	\$887,179	Includes 3% settlement increases
Classified Salaries	\$7,455,998	\$7,556,828	\$100,830	Includes 3% settlement increases
Employee Benefits	\$13,851,618	\$13,871,620	\$20,002	Includes 3% settlement increases
Books & Supplies	\$1,939,387	\$1,957,764	\$18,377	Increases in supplies & adopted textbooks
Services & Operations	\$5,038,496	\$5,335,538	\$297,042	Increases in leases, rental & repairs
Capital Outlay	\$208,228	\$222,068	\$13,840	Site improvements
Other Outgo & Transfers	(\$617,315)	(\$614,810)	\$2,505	Reductions in projected indirect costs
Total Expenditures	\$58,862,826	\$60,202,601	\$1,339,775	
Other Financing				
Transfer In	\$200,501	\$200,501	\$0	n/a
Transfer Out	(\$2,971,638)	(\$3,200,317)	(\$228,679)	Increased Transfers to Other Funds
Contributions	(\$11,220,562)	(\$11,087,218)	\$133,344	Reductions In Required Contributions
Total Other Financing	(\$13,991,699)	(\$14,087,033)	(\$95,334)	
Net Increase/(Decrease)	(\$2,951,453)	(\$3,774,175)	(\$822,722)	
Beginning Fund Balance	\$26,508,304	\$26,508,304	\$0	
Ending Fund Balance	\$23,556,851	\$22,734,129	(\$822,722)	

TAMALPAIS UNION HIGH SCHOOL DISTRICT

Summary of Facilities-related Summer Projects

Redwood High School

Football Field Turf Replacement – **FieldTurf** – \$740,000
 Technology and Woodshop Electrical Upgrade – **Mega Electric** – \$14,500
 Art Room Lighting Upgrade Room 501 – **Mega Electric** – \$7,000
 Farm Electric Upgrade – **Mega Electric** – \$3,000
 3 x Portable Classrooms – **Mobile Modular** – \$129,941
 Portable Classroom Electrical Upgrade Project – **Aram Electric** - \$96,428
 Portable Classroom Electrification – **Cal Elite Electric** - \$54,857
 Portable Classrooms Civil Works – **Ghilotti Bros** – \$108,157
 South Lawn Asphalt Pathway – **Ghilotti Bros** – \$105,000
 West Parking Lot Sidewalk ADA Upgrade – **Ghilotti Bros** – \$14,680
 Counseling Center and Room 107 Carpet Tiles – **Craftsman Carpets** – \$11,750
 Student Counseling Painting – **North Marin Painting** - \$7,400
 Wellness Center Aluminum/Glass Partition – **Pacific Door** – \$14,500
 New Locker Installation – **SouthWest Interiors** – \$46,750
 Endris Baseball Field Storm Water Drain Repair – **Linscott Engineering** – \$12,570

Drake High School

Football Field Turf Replacement – **Field Turf** – \$740,000
 Library Roof Replacement – **State Roofing** – \$178,000
 Retro Fit the Aletron HVAC Management System – **Downing HVAC** – \$14,750
 Replace the Football Field Score Board – **FairPlay** – \$19,900

Tamalpais High School

Partition Wall Construction Test Room – **NMP Construction** – Start 7/5/2017
 Portable Classroom Electrical Upgrade Project – **Aram Electric** - \$64,284
 Portable Classroom Electrification – **Cal Elite** - \$36,570
 Portable Classrooms Civil Works – **Ghilotti Bros** – \$72,570
 2 x Portable Classrooms – **Mobile Modular** – \$86,626

Tamiscal High School

Portable Classroom Electrical Upgrade Project – **Aram Electric** – \$64,284
 Portable Classroom Electrification – **Cal Elite** - \$36,570
 Portable Classrooms Civil Works – **Ghilotti Bros** – \$72,570
 Baseball Field Fence Adjustment – **Able Fence** - \$6,800
 Construct Counseling Room within a Portable Classroom – **NMP Construction** - \$14,800
 2 x Portable Classrooms – **Mobile Modular** – \$86,626

Tamalpais Union High School District
Unrestricted General Fund Trend

Description	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Revenues (w/ % change)	n/a	3%	6%	1%	2%	-1%	3%	6%	6%	10%	4%
RevLimit/LCFF Sources	\$36,210,015	\$38,541,942	\$41,139,005	\$41,306,368	\$41,718,734	\$42,104,146	\$44,056,090	\$46,834,575	\$50,092,052	\$54,034,760	\$57,789,172
Federal Revenues	4,459	144	0	0	0	0	0	0	0	0	0
State Revenues	2,238,230	997,468	904,998	1,492,818	1,819,162	1,049,793	948,750	786,399	1,030,446	2,951,164	1,881,433
Local Revenues	8,674,256	9,099,686	9,427,604	9,323,091	9,722,011	9,723,006	9,555,342	9,941,249	10,151,965	10,575,377	10,844,853
Total Revenues	\$47,126,960	\$48,639,240	\$51,471,607	\$52,122,277	\$53,259,907	\$52,876,945	\$54,560,182	\$57,562,223	\$61,274,463	\$67,561,301	\$70,515,459
Expenditures (w/ % change)	n/a	4%	6%	3%	-1%	4%	1%	5%	7%	6%	8%
Certificated Salaries	\$20,349,450	\$21,390,870	\$22,267,959	\$22,384,188	\$22,822,447	\$23,416,103	\$24,206,249	\$25,327,289	\$27,407,329	\$29,733,980	\$31,873,593
Classified Salaries	6,191,352	6,700,165	7,022,192	7,131,789	6,364,656	6,385,947	6,444,517	6,567,976	7,059,813	7,359,248	7,556,828
Employee Benefits	7,713,864	8,165,255	8,995,375	9,485,224	9,716,325	10,200,512	10,466,801	10,772,598	11,406,801	12,428,049	13,871,620
Books & Supplies	1,731,474	1,475,490	1,612,649	2,097,321	1,713,953	1,852,282	1,656,211	1,931,885	1,806,323	1,599,387	1,957,764
Services & Operations	3,880,850	3,735,964	4,116,754	4,134,884	4,161,573	4,435,148	4,247,912	4,695,524	5,314,289	5,012,921	5,335,538
Capital Outlay	85,592	130,261	155,492	65,384	38,040	81,772	106,814	234,439	77,311	144,795	222,068
Other Outgo & Transfers	(540,187)	(440,154)	(434,320)	(435,903)	(573,224)	(429,163)	(522,390)	(604,292)	(574,845)	(738,329)	(614,810)
Total Expenditures	\$39,412,395	\$41,157,851	\$43,736,101	\$44,862,887	\$44,243,770	\$45,942,601	\$46,606,114	\$48,925,419	\$52,497,020	\$55,540,052	\$60,202,601
Other Financing (w/ % Chg)	n/a	11%	-5%	7%	43%	-24%	10%	23%	-3%	46%	27%
Transfer In	\$18,525	\$23,310	\$109,805	\$77,323	\$20,400	\$19,500	\$0	\$0	\$1,050,000	\$37,753	\$200,501
Transfer Out	(789,922)	(849,707)	(892,186)	(436,764)	(2,230,501)	(671,707)	(691,550)	(873,566)	(621,004)	(1,316,025)	(3,200,317)
Contributions	(3,939,125)	(4,407,536)	(4,210,225)	(4,980,078)	(5,426,190)	(5,158,524)	(5,687,540)	(6,969,636)	(8,013,059)	(9,788,391)	(11,087,218)
Total Other Financing	(\$4,710,522)	(\$5,233,933)	(\$4,992,606)	(\$5,339,519)	(\$7,636,291)	(\$5,810,731)	(\$6,379,090)	(\$7,843,202)	(\$7,584,064)	(\$11,066,663)	(\$14,087,033)
Net Increase/(Decrease)	\$3,004,043	\$2,247,456	\$2,742,900	\$1,919,871	\$1,379,847	\$1,123,613	\$1,574,978	\$793,602	\$1,193,379	\$954,586	(\$3,774,175)
Beginning Fund Balance	10,407,478	13,411,521	15,658,977	18,401,877	20,321,748	20,868,123	21,991,736	23,566,714	24,360,318	25,553,718	26,508,304
Other Adjustments	0	0	0	0	(833,472)	0	0	0	0	0	0
Ending Fund Balance	\$13,411,521	\$15,658,977	\$18,401,877	\$20,321,748	\$20,868,123	\$21,991,736	\$23,566,714	\$24,360,316	\$25,553,697	\$26,508,304	\$22,734,129

Marin County Office of Education Unaudited Actuals Checklist - Fiscal Year 2016-2017

NOTE: This checklist must be completed, signed and submitted with your unaudited actual documents. If the trial balance debit and credit is not in balance for any fund/resource the submission will NOT be accepted. Please provide all hard copies **single-sided**.

- | | |
|--|--|
| <input checked="" type="checkbox"/> SACS File | Must submit official dat file electronically |
| <input checked="" type="checkbox"/> Form CA | Unaudited Actuals Certification with original signature |
| <input checked="" type="checkbox"/> Form TC | Table of Contents |
| <input checked="" type="checkbox"/> Form 01 | General Fund Unrestricted and Restricted |
| <input checked="" type="checkbox"/> Form 09-95 | Fund forms for all other funds used by district |
| <input checked="" type="checkbox"/> Form A | Average Daily Attendance |
| <input checked="" type="checkbox"/> Form ASSET | Schedule of Capital Assets |
| <input checked="" type="checkbox"/> CAT | Please provide an <i>excel schedule</i> in place of the SACS CAT form. We have provided a template CAT excel file. |
| <input checked="" type="checkbox"/> CEA | Current Expense Formula/Minimum Classroom Compensation-Actuals. If you have any difficulty in meeting the CEA compliance requirement, please contact our office prior to the completion of your SACS file for Board approval. |
| <input checked="" type="checkbox"/> Form DEBT | Schedule of Long Term Liabilities |
| <input checked="" type="checkbox"/> Form GANN | Appropriations Limit Calculations. Please see Business Bulletin for sample GANN Resolutions. |
| <input checked="" type="checkbox"/> Form ICR | Indirect Cost Rate Worksheet. Please review the proposed rate against the previous year's approved rate and investigate any large swings. Please contact our office if you need assistance. |
| <input checked="" type="checkbox"/> Form L | Lottery Report |
| <input checked="" type="checkbox"/> Form NCMOE | No Child Left Behind Maintenance of Effort |
| <input checked="" type="checkbox"/> Form PCR | Program Cost Report |
| <input checked="" type="checkbox"/> Form PCRAF | Program Cost Report Schedule of Allocation Factors |
| <input checked="" type="checkbox"/> Form SIAA | Summary of Interfund Activities - Actuals |
| <input checked="" type="checkbox"/> Form TRC | Technical Review Checklist (exceptions only Unaudited Actuals) |
| <input checked="" type="checkbox"/> | Cash Reconciliation for each Fund as of June 30, 2017 |
| <input checked="" type="checkbox"/> | Copy of GANN limit letter (if applicable) and resolution |
| <input checked="" type="checkbox"/> Form SEMA | Special Education MOE 2016-2017 (instructions to be provided under separate cover) |
| <input checked="" type="checkbox"/> Form SEMB | Special Education MOE 2017-2018 (instructions to be provided under separate cover) |

District: TAMALPAIS UNION HIGH SCHOOL DISTRICT

Date: September 13, 2017

Print Name:

Daniel B. Menyoc
Daniel B. Menyoc

Signature:

[Signature]

			CALCULATION OF CY GRANT BUDGET						
Name	F/D	RS #	PY	CY	other	Total avail	ENTER AS NEGATIVE # Begin A/R 7-1-16	Begin Deferred 7-1-2016	Grant Cash rec'd 16/17
			Award C/O	Award	award adj/aug				
STATE AID - UNRESTRICTED									
State Lottery	F	1100	668,488.48	665,257.00	61,166.15	1,394,911.63			592,687.92
Education Protection Act	F	1400	9,599.00	899,572.00		909,171.00			902,854.00
UNRESTRICTED - SPECIALIZED PROGRAMS									
FEDERAL GRANTS									
Title I Basic	D	3010	136,842.96	134,766.00		271,608.96			144,423.96
Sp Ed: Part B Basic Local Assistc	D	3310		598,145.00		598,145.00			20,038.13
Sp Ed: B Private Sch ISP	D	3311		21,601.00		21,601.00			
Sp Ed: Preschool Grants Sec 61	D	3315				-			
Sp Ed: B Preschool Local Sec 61	D	3320				-			
Sp Ed: B Mental Health Allocat	D	3327		101,326.00		101,326.00			101,326.00
Sp Ed: B Presch Staff Dev	D	3345				-			
Sp Ed: Early Intervention	D	3385				-			
Sp Ed: Alternative Dispute Resc	D	3395				-			
Workability II Transition Partners	D	3410				-			
VOC: Applied Tech Secondary	D	3550		74,714.00		74,714.00			31,752.24
Title IV Drug Free Schools	D	3710				-			
NCLB Drug Free Prgm Devlp	D	3715				-			
Title II Teacher Quality	D	4035	14,549.21	88,768.00		103,317.21			81,419.21
Title II A Administrator Trng	D	4036				-			
Title II Tech Formula	D	4045				-			
Title II Tech Competitive	D	4046				-			
Title II B Math/Science	D	4050				-			
Title IV Comm Learning Ctrs	D	4123				-			
Title VI B Rural & Low Income	D	4126				-			
Title III Immigrant Ed	D	4201	4,820.96	15,388.00		20,208.96			3,384.96
Title III Immigrant Ed PartB	D	4201	855.00			855.00			33.00
Title III Limited Eng Proficient	D	4203		5,835.00		5,835.00			5,307.00
STATE GRANTS									
After Sch Ed/Safety	D	6010				-			
Prop 39 Clean Energy Jobs Act	F	6230	64,113.00	218,600.00	117,740.24	400,453.24			336,340.24
Educator Effectiveness	F	6264	402,272.00			402,272.00			
Lottery:Instr Materials	F	6300	173,485.29	208,017.80	30,615.61	412,118.70			134,504.60
CA Health Sci Capacity Bldg	D	6378				-			
Sp Ed: State	F	6500		2,161,852.00	126,592.42	2,288,444.42			2,062,639.08
Mental Health	F	6513		404,848.00	17,742.46	422,590.46			313,454.00
College Readiness	F	7338		75,000.00		75,000.00			75,000.00
Ongoing/Major Mainten Acct	F	8150	137,946.18		27,565.00	165,511.18			27,565.00
Restricted Local									
Special Ed Excess Cost	F	9001				-			
Special Ed Transportation	F	9002				-			
PTA	F	9020	85,927.86	377,303.92	(3,000.00)	460,231.78			374,303.92
Foundation	F	9030	426,259.58	949,958.47		1,376,218.05			949,958.47
Field Trip Fund	F	9116	2,483.23	16,480.00		18,963.23			16,480.00
Ed Tech Voucher K-12	F	9150	47,545.71	9,846.84		57,392.55			9,846.84
Miscellaneous Local Donation	F	9252	995.60			995.60			
Local Grants	F	9253	-	25,000.00		25,000.00			
Donations A.S. Lee	F	9760	7,902.14			7,902.14			
H.A. Children Donations	F	9761	1,470.00			1,470.00			
PG & E Grant	F	9764	1,107.31			1,107.31			
Global Studies	F	9765	30,561.93	129,967.00	3,000.00	163,528.93			132,967.00
California Endowment	F	9766	5,889.87			5,889.87			
TAM Music Donations	F	9769	4,762.82	79,950.00		84,712.82			79,950.00
Modernation Donations	F	9771	91,913.89			91,913.89			
Student Activities	F	9772	50,729.67	333,753.71		384,483.38			310,947.13
TAM High Academy	F	9773	9,493.88	8,363.00		17,856.88			8,363.00
Redhill Community Park JPA	F	9774	88,231.96			88,231.96			
Drake Integrated Study (DISC)	F	9775	5,149.98	131,929.74		137,079.72			131,929.74
Student Athletics	F	9777		33,195.74		33,195.74			33,195.74
S/E Donations	F	9919	3,293.26			3,293.26			
Career Pathways	F	9993	100,015.90	120,000.00		220,015.90			120,000.00
Other Funds									
Adult: Adult Basic Ed & ESL	D	11-3905		43,739.00		43,739.00			27,658.28
Adult: Secondary Ed	D	11-3913		10,433.44		10,433.44			7,457.00
Adult: Eng Literacy/Civics	D	11-3926		19,672.00		19,672.00			7,983.00
Adult:Correctional Facilities	F	11-6015				-			
Child Development	D	12-6105				-			
Cafeteria	F	13-5310	36,290.07	131,780.95	676,825.15	844,896.17			698,035.04
Cafeteria	D	13-5314				-			

			REVENUE CALCULATIONS					
Name	F/D	RS #	Total Grant Cash 16/17	Total Grant Revenue to Recognize	REAP Flexibility	Local/ Other Rev	8980 & 8990 Contrib.	Total Rev All Sources
STATE AID - UNRESTRICTED								
State Lottery	F	1100	592,687.92	726,423.15			-	726,423.15
Education Protection Act	F	1400	902,854.00	899,572.00			107,023.87	1,006,595.87
UNRESTRICTED - SPECIALIZED PROGRAMS								
FEDERAL GRANTS								
Title I Basic	D	3010	144,423.96	190,806.42			-	190,806.42
Sp Ed: Part B Basic Local Assistc	D	3310	20,038.13	598,145.00			840,413.76	1,438,558.76
Sp Ed: B Private Sch ISP	D	3311	-	21,401.05			-	21,401.05
Sp Ed: Preschool Grants Sec 61	D	3315	-	-			-	-
Sp Ed: B Preschool Local Sec 61	D	3320	-	-			-	-
Sp Ed: B Mental Health Allocat	D	3327	101,326.00	101,326.00			290,783.89	392,109.89
Sp Ed: B Presch Staff Dev	D	3345	-	-			-	-
Sp Ed: Early Intervention	D	3385	-	-			-	-
Sp Ed: Alternative Dispute Resc	D	3395	-	-			-	-
Workability II Transition Partners	D	3410	-	-			-	-
VOC: Applied Tech Secondary	D	3550	31,752.24	71,921.25			-	71,921.25
Title IV Drug Free Schools	D	3710	-	-			-	-
NCLB Drug Free Prgm Devlp	D	3715	-	-			-	-
Title II Teacher Quality	D	4035	81,419.21	96,555.72			-	96,555.72
Title II A Administrator Trng	D	4036	-	-			-	-
Title II Tech Formula	D	4045	-	-			-	-
Title II Tech Competitive	D	4046	-	-			-	-
Title II B Math/Science	D	4050	-	-			-	-
Title IV Comm Learning Ctrs	D	4123	-	-			-	-
Title VI B Rural & Low Income	D	4126	-	-			-	-
Title III Immigrant Ed	D	4201	3,384.96	3,612.32			-	3,612.32
Title III Immigrant Ed PartB	D	4201	33.00	-			-	-
Title III Limited Eng Proficient	D	4203	5,307.00	5,372.94			-	5,372.94
STATE GRANTS								
After Sch Ed/Safety	D	6010	-	-			-	-
Prop 39 Clean Energy Jobs Act	F	6230	336,340.24	336,340.24			-	336,340.24
Educator Effectiveness	F	6264	-	-	133,798.00		-	133,798.00
Lottery:Instr Materials	F	6300	134,504.60	238,633.41			-	238,633.41
CA Health Sci Capacity Bldg	D	6378	-	-			-	-
Sp Ed: State	F	6500	2,062,639.08	2,288,444.42			5,924,352.83	8,212,797.25
Mental Health	F	6513	313,454.00	422,590.46			508,125.54	930,716.00
College Readiness	F	7338	75,000.00	75,000.00			-	75,000.00
Ongoing/Major Mainten Acct	F	8150	27,565.00	27,565.00			1,845,779.96	1,873,344.96
Restricted Local								
Special Ed Excess Cost	F	9001	-	-			495,831.00	495,831.00
Special Ed Transportation	F	9002	-	-			733,610.60	733,610.60
PTA	F	9020	374,303.92	374,303.92			-	374,303.92
Foundation	F	9030	949,958.47	949,958.47			-	949,958.47
Field Trip Fund	F	9116	16,480.00	16,480.00			-	16,480.00
Ed Tech Voucher K-12	F	9150	9,846.84	9,846.84			-	9,846.84
Miscellaneous Local Donation	F	9252	-	-			-	-
Local Grants	F	9253	-	25,000.00			-	25,000.00
Donations A.S. Lee	F	9760	-	-			-	-
H.A. Children Donations	F	9761	-	-			-	-
PG & E Grant	F	9764	-	-			-	-
Global Studies	F	9765	132,967.00	132,967.00			-	132,967.00
California Endowment	F	9766	-	-			-	-
TAM Music Donations	F	9769	79,950.00	79,950.00			-	79,950.00
Modernation Donations	F	9771	-	-			-	-
Student Activities	F	9772	310,947.13	333,753.71			-	333,753.71
TAM High Academy	F	9773	8,363.00	8,363.00			-	8,363.00
Redhill Community Park JPA	F	9774	-	-			-	-
Drake Integrated Study (DISC)	F	9775	131,929.74	131,929.74			-	131,929.74
Student Athletics	F	9777	33,195.74	33,195.74			-	33,195.74
S/E Donations	F	9919	-	-			-	-
Career Pathways	F	9993	120,000.00	120,000.00			-	120,000.00
Other Funds								
Adult: Adult Basic Ed & ESL	D	11-3905	27,658.28	43,739.00			18,694.92	62,433.92
Adult: Secondary Ed	D	11-3913	7,457.00	10,433.44			-	10,433.44
Adult: Eng Literacy/Civics	D	11-3926	7,983.00	19,672.00			10,925.12	30,597.12
Adult:Correctional Facilities	F	11-6015	-	-			-	-
Child Development	D	12-6105	-	-			-	-
Cafeteria	F	13-5310	698,035.04	808,606.10			393,731.26	1,202,337.36
Cafeteria	D	13-5314	-	-			-	-

			INDIRECT COSTS				Ending Fund Balance Calculation		
			Total Expend	Indirect	Indirect Cost	Total Expend	Beginning	Plus Total Rev	Less Total
Name	F/D	RS #	before Indirect	Cost %	to Post		Fund Balance	All Sources	Expend
STATE AID - UNRESTRICTED				0.00%					
State Lottery	F	1100	250,676.59	0.00%	-	250,676.59	668,488.48	726,423.15	250,676.59
Education Protection Act	F	1400	1,016,194.87	0.00%	-	1,016,194.87	9,599.00	1,006,595.87	1,016,194.87
UNRESTRICTED - SPECIALIZED PROGRAMS									
FEDERAL GRANTS									
Title I Basic	D	3010	177,825.18	7.30%	12,981.24	190,806.42	-	190,806.42	190,806.42
Sp Ed: Part B Basic Local Assistc	D	3310	1,340,688.50	7.30%	97,870.26	1,438,558.76	-	1,438,558.76	1,438,558.76
Sp Ed: B Private Sch ISP	D	3311	19,945.06	7.30%	1,455.99	21,401.05	-	21,401.05	21,401.05
Sp Ed: Preschool Grants Sec 61	D	3315		0.00%	-	-	-	-	-
Sp Ed: B Preschool Local Sec 61	D	3320		0.00%	-	-	-	-	-
Sp Ed: B Mental Health Allocat	D	3327	365,433.26	7.30%	26,676.63	392,109.89	-	392,109.89	392,109.89
Sp Ed: B Presch Staff Dev	D	3345		0.00%	-	-	-	-	-
Sp Ed: Early Intervention	D	3385		0.00%	-	-	-	-	-
Sp Ed: Alternative Dispute Resc	D	3395		0.00%	-	-	-	-	-
Workability II Transition Partners	D	3410		0.00%	-	-	-	-	-
VOC: Applied Tech Secondary	D	3550	71,921.25	0.00%	-	71,921.25	-	71,921.25	71,921.25
Title IV Drug Free Schools	D	3710		2.00%	-	-	-	-	-
NCLB Drug Free Prgm Devlp	D	3715		0.00%	-	-	-	-	-
Title II Teacher Quality	D	4035	89,986.69	7.30%	6,569.03	96,555.72	-	96,555.72	96,555.72
Title II A Administrator Trng	D	4036		0.00%	-	-	-	-	-
Title II Tech Formula	D	4045		0.00%	-	-	-	-	-
Title II Tech Competitive	D	4046		0.00%	-	-	-	-	-
Title II B Math/Science	D	4050		0.00%	-	-	-	-	-
Title IV Comm Learning Ctrs	D	4123		5.00%	-	-	-	-	-
Title VI B Rural & Low Income	D	4126		0.00%	-	-	-	-	-
Title III Immigrant Ed	D	4201	3,366.56	7.30%	245.76	3,612.32	-	3,612.32	3,612.32
Title III Immigrant Ed PartB	D	4201	-	7.30%	-	-	-	-	-
Title III Limited Eng Proficient	D	4203	5,267.59	2.00%	105.35	5,372.94	-	5,372.94	5,372.94
STATE GRANTS									
After Sch Ed/Safety	D	6010		0.00%	-	-	-	-	-
Prop 39 Clean Energy Jobs Act	F	6230		0.00%	-	-	64,113.00	336,340.24	-
Educator Effectiveness	F	6264	329,065.00	7.30%	24,021.75	353,086.75	402,272.00	133,798.00	353,086.75
Lottery:Instr Materials	F	6300	305,304.38	0.00%	-	305,304.38	173,485.29	238,633.41	305,304.38
CA Health Sci Capacity Bldg	D	6378		0.00%	-	-	-	-	-
Sp Ed: State	F	6500	7,654,051.49	7.30%	558,745.76	8,212,797.25	-	8,212,797.25	8,212,797.25
Mental Health	F	6513	867,396.09	7.30%	63,319.91	930,716.00	-	930,716.00	930,716.00
College Readiness	F	7338	7,080.49	7.30%	516.88	7,597.37	-	75,000.00	7,597.37
Ongoing/Major Mainten Acct	F	8150	2,011,291.14	0.00%	-	2,011,291.14	137,946.18	1,873,344.96	2,011,291.14
Restricted Local									
Special Ed Excess Cost	F	9001	495,831.00	0.00%	-	495,831.00	-	495,831.00	495,831.00
Special Ed Transportation	F	9002	733,610.60	0.00%	-	733,610.60	-	733,610.60	733,610.60
PTA	F	9020	373,261.67	0.00%	-	373,261.67	85,927.86	374,303.92	373,261.67
Foundation	F	9030	866,975.51	0.00%	-	866,975.51	426,259.58	949,958.47	866,975.51
Field Trip Fund	F	9116	15,003.97	0.00%	-	15,003.97	2,483.23	16,480.00	15,003.97
Ed Tech Voucher K-12	F	9150	30,825.83	0.00%	-	30,825.83	47,545.71	9,846.84	30,825.83
Miscellaneous Local Donation	F	9252		0.00%	-	-	995.60	-	-
Local Grants	F	9253		0.00%	-	-	-	25,000.00	-
Donations A.S. Lee	F	9760	100.00	0.00%	-	100.00	7,902.14	-	100.00
H.A. Children Donations	F	9761		0.00%	-	-	1,470.00	-	-
PG & E Grant	F	9764		0.00%	-	-	1,107.31	-	-
Global Studies	F	9765	107,511.35	0.00%	-	107,511.35	30,561.93	132,967.00	107,511.35
California Endowment	F	9766		0.00%	-	-	5,889.87	-	-
TAM Music Donations	F	9769	75,679.73	0.00%	-	75,679.73	4,762.82	79,950.00	75,679.73
Modernation Donations	F	9771		0.00%	-	-	91,913.89	-	-
Student Activities	F	9772	344,379.62	0.00%	-	344,379.62	50,729.67	333,753.71	344,379.62
TAM High Academy	F	9773	13,876.28	0.00%	-	13,876.28	9,493.88	8,363.00	13,876.28
Redhill Community Park JPA	F	9774		0.00%	-	-	88,231.96	-	-
Drake Integrated Study (DISC)	F	9775	126,280.99	0.00%	-	126,280.99	5,149.98	131,929.74	126,280.99
Student Athletics	F	9777	16,248.75	0.00%	-	16,248.75	-	33,195.74	16,248.75
S/E Donations	F	9919	2,983.24	0.00%	-	2,983.24	3,293.26	-	2,983.24
Career Pathways	F	9993	76,429.76	0.00%	-	76,429.76	100,015.90	120,000.00	76,429.76
Other Funds									
Adult: Adult Basic Ed & ESL	D	11-3905	62,433.92	0.00%	-	62,433.92	-	62,433.92	62,433.92
Adult: Secondary Ed	D	11-3913	10,433.44	0.00%	-	10,433.44	-	10,433.44	10,433.44
Adult: Eng Literacy/Civics	D	11-3926	30,597.12	0.00%	-	30,597.12	-	30,597.12	30,597.12
Adult:Correctional Facilities	F	11-6015		0.00%	-	-	-	-	-
Child Development	D	12-6105		0.00%	-	-	-	-	-
Cafeteria	F	13-5310	1,180,544.63	4.92%	58,082.80	1,238,627.43	36,290.07	1,202,337.36	1,238,627.43
Cafeteria	D	13-5314		0.00%	-	-	-	-	-

				SYSTEM ENTRIES		
			Ending Fund	9290	9650	
			Balance	Receivable	Deferred to	carryover to
Name	F/D	RS #		to post	post	budget 2017/18
				6-30-17	6-30-17	
STATE AID - UNRESTRICTED						
State Lottery	F	1100	1,144,235.04	133,735.23	-	1,144,235.04
Education Protection Act	F	1400	-	-	3,282.00	-
UNRESTRICTED - SPECIALIZED PROGRAMS						
FEDERAL GRANTS						
Title I Basic	D	3010	-	46,382.46	-	80,802.54
Sp Ed: Part B Basic Local Assistc	D	3310	-	578,106.87	-	-
Sp Ed: B Private Sch ISP	D	3311	-	21,401.05	-	199.95
Sp Ed: Preschool Grants Sec 61	D	3315	-	-	-	-
Sp Ed: B Preschool Local Sec 61	D	3320	-	-	-	-
Sp Ed: B Mental Health Allocat	D	3327	-	-	-	-
Sp Ed: B Presch Staff Dev	D	3345	-	-	-	-
Sp Ed: Early Intervention	D	3385	-	-	-	-
Sp Ed: Alternative Dispute Resc	D	3395	-	-	-	-
Workability II Transition Partners	D	3410	-	-	-	-
VOC: Applied Tech Secondary	D	3550	-	40,169.01	-	2,792.75
Title IV Drug Free Schools	D	3710	-	-	-	-
NCLB Drug Free Prgm Devlp	D	3715	-	-	-	-
Title II Teacher Quality	D	4035	-	15,136.51	-	6,761.49
Title II A Administrator Trng	D	4036	-	-	-	-
Title II Tech Formula	D	4045	-	-	-	-
Title II Tech Competitive	D	4046	-	-	-	-
Title II B Math/Science	D	4050	-	-	-	-
Title IV Comm Learning Ctrs	D	4123	-	-	-	-
Title VI B Rural & Low Income	D	4126	-	-	-	-
Title III Immigrant Ed	D	4201	-	227.36	-	16,596.64
Title III Immigrant Ed PartB	D	4201	-	-	33.00	855.00
Title III Limited Eng Proficient	D	4203	-	65.94	-	462.06
STATE GRANTS						
After Sch Ed/Safety	D	6010	-	-	-	-
Prop 39 Clean Energy Jobs Act	F	6230	400,453.24	-	-	400,453.24
Educator Effectiveness	F	6264	182,983.26	-	-	182,983.26
Lottery:Instr Materials	F	6300	106,814.32	104,128.81	-	106,814.32
CA Health Sci Capacity Bldg	D	6378	-	-	-	-
Sp Ed: State	F	6500	-	225,805.34	-	-
Mental Health	F	6513	-	109,136.46	-	-
College Readiness	F	7338	67,402.63	-	-	67,402.63
Ongoing/Major Mainten Acct	F	8150	-	-	-	-
Restricted Local						
Special Ed Excess Cost	F	9001	-	-	-	-
Special Ed Transportation	F	9002	-	-	-	-
PTA	F	9020	86,970.11	-	-	86,970.11
Foundation	F	9030	509,242.54	-	-	509,242.54
Field Trip Fund	F	9116	3,959.26	-	-	3,959.26
Ed Tech Voucher K-12	F	9150	26,566.72	-	-	26,566.72
Miscellaneous Local Donation	F	9252	995.60	-	-	995.60
Local Grants	F	9253	25,000.00	25,000.00	-	25,000.00
Donations A.S. Lee	F	9760	7,802.14	-	-	7,802.14
H.A. Children Donations	F	9761	1,470.00	-	-	1,470.00
PG & E Grant	F	9764	1,107.31	-	-	1,107.31
Global Studies	F	9765	56,017.58	-	-	56,017.58
California Endowment	F	9766	5,889.87	-	-	5,889.87
TAM Music Donations	F	9769	9,033.09	-	-	9,033.09
Modernation Donations	F	9771	91,913.89	-	-	91,913.89
Student Activities	F	9772	40,103.76	22,806.58	-	40,103.76
TAM High Academy	F	9773	3,980.60	-	-	3,980.60
Redhill Community Park JPA	F	9774	88,231.96	-	-	88,231.96
Drake Integrated Study (DISC)	F	9775	10,798.73	-	-	10,798.73
Student Athletics	F	9777	16,946.99	-	-	16,946.99
S/E Donations	F	9919	310.02	-	-	310.02
Career Pathways	F	9993	143,586.14	-	-	143,586.14
Other Funds						
Adult: Adult Basic Ed & ESL	D	11-3905	-	16,080.72	-	-
Adult: Secondary Ed	D	11-3913	-	2,976.44	-	-
Adult: Eng Literacy/Civics	D	11-3926	-	11,689.00	-	-
Adult:Correctional Facilities	F	11-6015	-	-	-	-
Child Development	D	12-6105	-	-	-	-
Cafeteria	F	13-5310	-	110,571.06	-	-
Cafeteria	D	13-5314	-	-	-	-

2016-17 Fund Reconciliation Schedules

Fund 03 Reconciliations

Reconciliation of Cash in the County Treasury
General Fund Unrestricted - Fund 03
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$28,831,548.86
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
<u>Due to / Due from 22>03</u>	<u>TF-170018</u>	<u>8/31/2017</u>	<u>63.11</u>
<u>3rd Quarater Interest 24>03</u>	<u>TF-170157</u>	<u>3/31/2017</u>	<u>0.01</u>
<u>Deposit Error 03>13</u>	<u>DC-170377,170378</u>	<u>5/9/2017</u>	<u>-6,638.35</u>
<u>4th Quarter Interest 03>06</u>	<u>TF-170189</u>	<u>6/30/2017</u>	<u>-8,119.58</u>
<u>4th Quarter Interest 03>13</u>	<u>TF-170189</u>	<u>6/30/2017</u>	<u>-334.73</u>
<u>Cash Transfer 03>13,22</u>	<u>TF-170182</u>	<u>6/30/2017</u>	<u>-100.00</u>
<u>LCAP & Budget Publication</u>	<u>TF-170191, 170193</u>	<u>6/30/2017</u>	<u>-92.00</u>

Total Cash in County Treasury Adjustments		<u>-15,221.54</u>
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Adjusted Cash in County Treasury Balance		28,816,327.32
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Cash Per General Ledger - per Pertaine Report		\$28,815,132.43
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
<u>TF PRRF</u>	<u>JNL 2230</u>	<u>3/16/2017</u>	<u>607.12</u>
<u>Cancelled Check</u>	<u>JNL 5835</u>	<u>6/30/2017</u>	<u>587.77</u>

Total General Ledger Adjustments		<u>1,194.89</u>
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Adjusted General Ledger Balance		28,816,327.32
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	Difference	<u>0.00</u>
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Prepared By:

 Elson Lee

Approved By:

Reconciliation of Cash in the County Treasury
General Fund Unrestricted - Fund 03
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report 06/30/2017 \$28,831,548.86

Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
<u>3rd Quarater Interest 24>03</u>	<u>TF-170157</u>	<u>3/31/2017</u>	<u>0.01</u>	8-25-17
<u>Deposit Error 03>13</u>	<u>DC-170377,170378</u>	<u>5/9/2017</u>	<u>-6,638.35</u>	8-25-17
<u>4th Quarter Interest 03>06</u>	<u>TF-170189</u>	<u>6/30/2017</u>	<u>-8,119.58</u>	8-12-17
<u>4th Quarter Interest 03>13</u>	<u>TF-170189</u>	<u>6/30/2017</u>	<u>-334.73</u>	8-12-17
<u>Cash Transfer 03>13,22</u>	<u>TF-170182</u>	<u>6/30/2017</u>	<u>-100.00</u>	7-28-17
<u>LCAP & Budget Publication</u>	<u>TF-170191, 170193</u>	<u>6/30/2017</u>	<u>-92.00</u>	7-1-17

Total Cash in County Treasury Adjustments -15,284.65

Adjusted Cash in County Treasury Balance 28,816,264.21

Cash Per General Ledger - per Pertaine Report \$28,815,071.33

Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
<u>County Transfer</u>	<u>JNL 2230</u>	<u>3/16/2017</u>	<u>607.12</u>
	<u>JNL 2243</u>	<u>6/1/2017</u>	<u>-53.88</u>
	<u>JNL 5835</u>	<u>6/30/2017</u>	<u>587.77</u>
	<u>JNL 5922</u>	<u>6/30/2017</u>	<u>-63.11</u>
	<u>JNL 73</u>	<u>6/30/2017</u>	<u>114.98</u>

Total General Ledger Adjustments 1,192.88

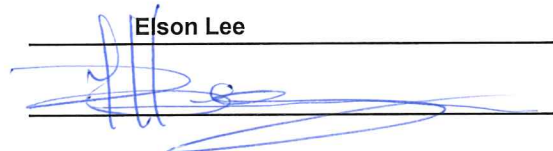
Adjusted General Ledger Balance 28,816,264.21

Difference 0.00

Prepared By:

Eison Lee

Approved By:





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County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

ACCOUNT		ACCOUNT NAME		PER		JNL		SRC		EFF DATE		REFERENCE		BEG. BALANCE		DEBITS		CREDITS		NET CHANGE		END BALANCE	
U030	100110	TAMGENST	CASH-EQTY IN PLD CSH	12	70	APP	06/01/17	MCOEVN						44,643.34	A			684,254.97	B			-44,643.34	
12	492	APP	06/06/17	MCOEVN																		-728,898.31	
12	740	GNI	06/06/17	JA5232										43,149.67	A-I							-685,748.64	
12	873	APP	06/08/17	MCOEVN																		-759,090.55	
12	887	GEN	06/09/17	601TSB																		-1,133,154.63	
12	1079	GEN	06/01/17	601TLN																		-1,124,205.45	
12	1111	GNI	06/15/17	JA5236										8,949.18	MAY							1,695,239.72	
12	1255	APP	06/13/17	MCOEVN										2,819,445.17	A-I							1,561,077.28	
12	1356	GEN	06/01/17	601TLN																		1,561,419.46	
12	1494	GEN	06/07/17	601TLN										342.18	B-I							1,571,906.53	
12	1496	GEN	06/07/17	601TLN										10,487.07	C-I							1,592,388.04	
12	1677	GEN	06/16/17	601TSB										20,481.51	D-I							1,578,356.18	
12	1836	GEN	06/14/17	611TLN																		1,580,260.94	
12	1839	GEN	06/14/17	601TLN										1,904.76	MAY							1,593,153.86	
12	1840	GEN	06/14/17	601TLN										12,892.92	MAY							1,589,846.34	
12	2183	GEN	06/15/17	601TLN																		1,590,981.21	
12	2213	GEN	06/15/17	601TLN										1,134.87	E-I							1,596,395.21	
12	2243	GEN	06/01/17	320KAS										5,414.00	X							1,596,341.33	
12	2482	APP	06/20/17	MCOEVN																		1,442,180.50	
12	2565	GEN	06/13/17	601TLN																		1,446,854.50	
12	3154	GEN	06/12/17	601TSB										4,674.00	G-I							1,536,868.91	
12	3166	GEN	06/12/17	601TLN										90,014.41	F-I							1,545,134.66	
12	3270	APP	06/22/17	MCOEVN										8,265.75	P-I							1,534,520.04	
12	3354	GEN	06/21/17	601TLN																		1,534,557.65	
12	3663	GEN	06/28/17	601TSB										37.61	H-I							1,938,886.41	
12	3950	GEN	06/20/17	601TLN																		-1,935,225.40	
12	3951	GEN	06/21/17	601TLN										3,661.01	I-I							-1,925,504.09	
12	3984	GEN	06/22/17	601TLN										9,721.31	J-I							-1,691,928.09	
12	3992	GEN	06/29/17	601TSB										233,576.00	K-I							-3,207,298.84	
12	4180	APP	06/27/17	MCOEVN																		1,515,370.75	
12	4493	GEN	06/26/17	601TLN																		542,150.14	
12	4627	APP	06/29/17	MCOEVN																		5,414.00	
12	4730	GEN	06/26/17	601TLN																		-3,754,862.98	
12	4731	GEN	06/26/17	601TLN																		-3,883,691.16	
12	4802	APP	06/30/17	MCOEVN																		-3,707,553.78	
12	4849	GEN	06/27/17	601TLN																		-3,906,775.85	
12	4915	GEN	06/30/17	601TLN																		-3,900,586.63	
12	4917	GEN	06/30/17	601TLN																		-3,901,678.56	
12	4919	GEN	06/30/17	601TLN																		-12,176,678.56	
12	4921	GEN	06/30/17	601TLN																		-12,669,678.56	
12	5087	GEN	06/28/17	601TLN										12,892.92	B-I							-12,656,785.64	
12	5106	GEN	06/30/17	601TLN										117,097.88	R-I							-12,539,687.76	
12	5301	APP	06/30/17	VOID										63,365.00	Q-I							-12,476,322.76	
12	5357	GNI	06/30/17	JA5240										285.00	S-I							-12,476,037.76	
12	5375	GEN	06/30/17	601TLN										274,086.61	T-I							-12,201,951.15	
12	5835	GEN	06/30/17	320KAS																		-12,203,991.15	
12	5922	GEN	06/30/17	601TLN																		-12,203,403.38	
12	5926	GEN	06/30/17	601TLN																		-12,203,466.49	
12	6551	GEN	06/30/17	IA Q4																		-12,207,076.93	
12	73	GNI	06/30/17	JA5254										54,041.09								-12,153,035.84	
13														114.98								-12,152,920.86	



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County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

ACCOUNT
ACCOUNT NAME
PER JNL SRC EFF DATE REFERENCE

2
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END BALANCE

CREDITS

DEBITS

BEG. BALANCE

NET CHANGE

U030-100110

40,984,469.72

3,989,527.77

16,142,448.63

-12,152,920.86

28,831,548.86

TOTALS FOR FUND U030

TAM GENERAL UNRSTD

40,984,469.72

3,989,527.77

16,142,448.63

-12,152,920.86

28,831,548.86

06/01/2017 TO 06/30/2017

UNAPPROVED TRANSACTIONS INCLUDED

FUND :03 GENERAL FUND ~ UNRESTRICTED

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				95,905,510.05	54,907,846.45	40,997,663.60
06/01/2017	DC-170414 CK6504213 US BANK WSCA REBATE	342.18 B-I		95,905,852.23	54,907,846.45	40,998,005.78
06/02/2017	AP-060217 ACCOUNTS PAYABLE 06/02/2017		44,643.34 A	95,905,852.23	54,952,489.79	40,953,362.44
06/05/2017	DC-170419 INV3837CK53260 ST. HILARY CHUR	20,455.00 D-I		95,926,307.23	54,952,489.79	40,973,817.44
06/05/2017	DC-170421 INV 513 CK 4327 LUCERO 5/17	26.51 D-I		95,926,333.74	54,952,489.79	40,973,843.95
06/06/2017	DC-170426 DRAMA	5,067.70 C-I		95,931,401.44	54,952,489.79	40,978,911.65
06/06/2017	DC-170427 INV528 CK938 VAN MOPPES 5/17	2,340.37 C-I		95,933,741.81	54,952,489.79	40,981,252.02
06/06/2017	DC-170428 INV3843 CK1095 MV DIRT BOWL	3,079.00 C-I		95,936,820.81	54,952,489.79	40,984,331.02
06/06/2017	TF-170163 A-17346 16-17 FOURTH APPORTION	43,149.37 A-I		95,979,970.18	54,952,489.79	41,027,480.39
06/06/2017	TF-170164 A-17346 16-17 FOURTH APPORTION	0.30 A-I		95,979,970.48	54,952,489.79	41,027,480.69
06/07/2017	AP-060717 ACCOUNTS PAYABLE 06/07/2017		684,254.97 B	95,979,970.48	55,636,744.76	40,343,225.72
06/09/2017	AP-060917 ACCOUNTS PAYABLE 06/09/2017		73,341.91 C	95,979,970.48	55,710,086.67	40,269,883.81
06/09/2017	DC-170433 INV 518 CK 3163 OLDHAM 5/17	329.00 P-I		95,980,299.48	55,710,086.67	40,270,212.81
06/09/2017	DC-170434 CK 109575 MSIA ALIY	7,936.75 P-I		95,988,236.23	55,710,086.67	40,278,149.56
06/09/2017	PX-060917 BX-MID 06/09/2017		36,676.84 D	95,988,236.23	55,746,763.51	40,241,472.72
06/09/2017	PY-060917 PY-MID 06/09/17		337,387.24 D	95,988,236.23	56,084,150.75	39,904,085.48
06/12/2017	PX-061217 BX-EOM 06/12/2017	90,014.41 F-I		96,078,250.64	56,084,150.75	39,994,099.89
06/13/2017	DC-170438 ADMIN DISCRETIONARY	4,674.00 G-I		96,082,924.64	56,084,150.75	39,998,773.89
06/14/2017	AP-061417 ACCOUNTS PAYABLE 06/14/2017		134,162.44 E	96,082,924.64	56,218,313.19	39,864,611.45
06/15/2017	TF-170165 A-17358 16-17 TEETER ADVANCE	2,403,321.06 M-I		98,486,245.70	56,218,313.19	42,267,932.51
06/15/2017	TF-170166 A-17359 16-17 PARCEL TAXES	438,073.17 M-I		98,924,318.87	56,218,313.19	42,706,005.68
06/15/2017	TF-170167 A-17360 16-17 APPORTIONMENT	1,134.87 E-I		98,925,453.74	56,218,313.19	42,707,140.55
06/15/2017	TF-170177 A-17391 16-17 PARCEL TAXES		10,974.53 M-I	98,925,453.74	56,229,287.72	42,696,166.02
06/15/2017	TF-170179 A-17359 R 16-17 PARCEL TAXES		10,974.53 M-I	98,925,453.74	56,240,262.25	42,685,191.49
06/16/2017	PX-061617 BX-SPECM 06/16/2017		1,199.06 F	98,925,453.74	56,241,461.31	42,683,992.43
06/16/2017	PY-061617 PY-SPECM 06/16/17		12,832.80 F	98,925,453.74	56,254,294.11	42,671,159.63
06/19/2017	DC-170440 INV3844 CK0035 POISE BALLET	1,260.00 Z-I		98,926,713.74	56,254,294.11	42,672,419.63
06/19/2017	DC-170441 CK109789 MSIA ALIY	1,271.15 Z-I		98,927,984.89	56,254,294.11	42,673,690.78
06/19/2017	DC-170442 INV546 CK3576 CROWE 6/17	1,129.86 Z-I		98,929,114.75	56,254,294.11	42,674,820.64
06/20/2017	DC-170443 JUNE 2017 ACH RETIREES	9,721.31 Z-I		98,938,836.06	56,254,294.11	42,684,541.95
06/21/2017	AP-062117 ACCOUNTS PAYABLE 06/21/2017		154,160.83 G	98,938,836.06	56,408,454.94	42,530,381.12
06/21/2017	TF-170169 HAZELRIGG PERS NONCREDIT 15/16	37.61 H-I		98,938,873.67	56,408,454.94	42,530,418.73
06/22/2017	TF-170175 A-17372 4TH QUARTER APPORTIONM	233,576.00 K-I		99,172,449.67	56,408,454.94	42,763,994.73
06/23/2017	AP-062317 ACCOUNTS PAYABLE 06/23/2017		10,614.62 H	99,172,449.67	56,419,069.56	42,753,380.11
06/23/2017	DC-170445 ADMIN DISCRETIONARY	27,197.85 L-I		99,199,647.52	56,419,069.56	42,780,577.96
06/23/2017	DC-170447 INV 544 CK 3612 BERKHOUT 6/17	1,709.66 L-I		99,201,357.18	56,419,069.56	42,782,287.62
06/23/2017	DC-170448 CK07-703536ANNUITANTS' HLTHCARE	147,229.87 L-I		99,348,587.05	56,419,069.56	42,929,517.49
06/26/2017	DC-170449 INV3886 CK246 STAR KIDS	10,578.50 M-I		99,359,165.55	56,419,069.56	42,940,095.99
06/27/2017	DC-170452 INV 495 CK 5296 AKIMOFF 5/17	2,154.31 N-I		99,361,319.86	56,419,069.56	42,942,250.30
06/27/2017	DC-170453 INV 559 CK 1368 LOUGHRAN 6/17	2,825.98 N-I		99,364,145.84	56,419,069.56	42,945,076.28
06/27/2017	DC-170454 INV583 CK20166369 MCOE	1,208.93 N-I		99,365,354.77	56,419,069.56	42,946,285.21
06/28/2017	AP-062817 ACCOUNTS PAYABLE 06/28/2017		542,150.14 Q	99,365,354.77	56,961,219.70	42,404,135.07
06/28/2017	PX-062817 BX-EOM 06/28/2017		397,006.38 I	99,365,354.77	57,358,226.08	42,007,128.69
06/28/2017	PY-062817 PY-EOM 06/28/17		3,076,437.68 I	99,365,354.77	60,434,663.76	38,930,691.01
06/28/2017	TF-170176 A-17384 THIRD QUARTER	117,097.88 R-I		99,482,452.65	60,434,663.76	39,047,788.89
06/28/2017	TF-170178 A-17385 JUNE APPORTIONMENT	63,365.00 Q-I		99,545,817.65	60,434,663.76	39,111,153.89
06/29/2017	PY-062917 PY-EOM 06/29/17		1,515,370.75 J	99,545,817.65	61,950,034.51	37,595,783.14

FUND :03 GENERAL FUND ~ UNRESTRICTED

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
06/29/2017	TF-170170 CLEAR DUE TO/ DUE FROM		1,091.93	99,545,817.65	61,951,126.44	37,594,691.21
06/30/2017	AP-063017 ACCOUNTS PAYABLE 06/30/2017		338,628.75	99,545,817.65	62,289,755.19	37,256,062.46
06/30/2017	<PO-170353> MCSBA	75.00		99,545,892.65	62,289,755.19	37,256,137.46
06/30/2017	<PO-170828> MCSBA	210.00		99,546,102.65	62,289,755.19	37,256,347.46
06/30/2017	TF-170171 MPTA JUNE PAYROLL	12,892.92		99,558,995.57	62,289,755.19	37,269,240.38
06/30/2017	TF-170172 YEAR END CONTRIBUTION		8,275,000.00	99,558,995.57	70,564,755.19	28,994,240.38
06/30/2017	TF-170173 YEAR END TRANSFER		493,000.00	99,558,995.57	71,057,755.19	28,501,240.38
06/30/2017	TF-170180 E 17-19 16-17 BILL BACK		2,040.00	99,558,995.57	71,059,795.19	28,499,200.38
06/30/2017	TF-170181 YEAR END TRANSFER		3,610.44	99,558,995.57	71,063,405.63	28,495,589.94
06/30/2017	*TF-170182* YEAR END TRANSFER		100.00	99,558,995.57	71,063,505.63	28,495,489.94
06/30/2017	TF-170183 A-17393 16-17 PARCEL TAXES		157,417.17	99,558,995.57	71,063,663.04	28,495,332.53
06/30/2017	TF-170184 A-17392 16-17 FINAL SECURED	274,244.02		99,833,239.59	71,063,663.04	28,769,576.55
06/30/2017	TF-170189 FOURTH QUARTER INTEREST	45,586.78		99,878,826.37	71,063,663.04	28,815,163.33
06/30/2017	TF-170190 LCAP & BUDGET PUBLICATION	46.00		99,878,872.37	71,063,663.04	28,815,209.33
06/30/2017	TF-170191 BUDGET PUBLICATION 2ND NOTICE		46.00	99,878,872.37	71,063,709.04	28,815,163.33
06/30/2017	TF-170192 TO REVERSE TF-170190		46.00	99,878,872.37	71,063,755.04	28,815,117.33
06/30/2017	TF-170193 LCAP & BUDGET PUBLICATION		46.00	99,878,872.37	71,063,801.04	28,815,071.33
*MONTHLY ACTIVITY AS OF 06/30/2017		3,973,362.32	16,155,954.59			
**TOTAL ACTIVITY		3,973,362.32	16,155,954.59			
***ENDING BALANCE 06/30/2017				99,878,872.37	71,063,801.04	28,815,071.33

FUND :03 GENERAL FUND ~ UNRESTRICTED

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				95,905,510.05	54,907,846.45	40,997,663.60
06/01/2017	DC-170414 CK6504213 US BANK WSCA REBATE	342.18		95,905,852.23	54,907,846.45	40,998,005.78
06/02/2017	AP-060217 ACCOUNTS PAYABLE 06/02/2017		44,643.34	95,905,852.23	54,952,489.79	40,953,362.44
06/05/2017	DC-170419 INV3914CK10484 BOUCHARD CONST	20,455.00		95,926,307.23	54,952,489.79	40,973,817.44
06/05/2017	DC-170421 INV 513 CK 4327 LUCERO 5/17	26.51		95,926,333.74	54,952,489.79	40,973,843.95
06/06/2017	DC-170426 DRAMA	5,067.70		95,931,401.44	54,952,489.79	40,978,911.65
06/06/2017	DC-170427 INV464CK0093933487 FARRIN 4/17	2,340.37		95,933,741.81	54,952,489.79	40,981,252.02
06/06/2017	DC-170428 INV3908CK7414 MV SOCCER	3,079.00		95,936,820.81	54,952,489.79	40,984,331.02
06/06/2017	TF-170163 A-17346 16-17 FOURTH APPORTION	43,149.37		95,979,970.18	54,952,489.79	41,027,480.39
06/06/2017	TF-170164 A-17346 16-17 FOURTH APPORTION	0.30		95,979,970.48	54,952,489.79	41,027,480.69
06/07/2017	AP-060717 ACCOUNTS PAYABLE 06/07/2017		684,254.97	95,979,970.48	55,636,744.76	40,343,225.72
06/09/2017	AP-060917 ACCOUNTS PAYABLE 06/09/2017		73,341.91	95,979,970.48	55,710,086.67	40,269,883.81
06/09/2017	DC-170433 INV 518 CK 3163 OLDHAM 5/17	329.00		95,980,299.48	55,710,086.67	40,270,212.81
06/09/2017	DC-170434 CK 109575 MSIA ALIY	7,936.75		95,988,236.23	55,710,086.67	40,278,149.56
06/09/2017	PX-060917 BX-MID 06/09/2017		36,676.84	95,988,236.23	55,746,763.51	40,241,472.72
06/09/2017	PY-060917 PY-MID 06/09/17		337,387.24	95,988,236.23	56,084,150.75	39,904,085.48
06/12/2017	PX-061217 BX-EOM 06/12/2017	90,014.41		96,078,250.64	56,084,150.75	39,994,099.89
06/13/2017	DC-170438 INSTRUCTIONAL MATERIALS	4,674.00		96,082,924.64	56,084,150.75	39,998,773.89
06/14/2017	AP-061417 ACCOUNTS PAYABLE 06/14/2017		134,162.44	96,082,924.64	56,218,313.19	39,864,611.45
06/15/2017	TF-170165 A-17358 16-17 TEETER ADVANCE	2,403,321.06		98,486,245.70	56,218,313.19	42,267,932.51
06/15/2017	TF-170166 A-17359 16-17 PARCEL TAXES	438,073.17		98,924,318.87	56,218,313.19	42,706,005.68
06/15/2017	TF-170167 A-17360 16-17 APPORTIONMENT	1,134.87		98,925,453.74	56,218,313.19	42,707,140.55
06/15/2017	TF-170177 A-17391 16-17 PARCEL TAXES		10,974.53	98,925,453.74	56,229,287.72	42,696,166.02
06/15/2017	TF-170179 A-17359 R 16-17 PARCEL TAXES		10,974.53	98,925,453.74	56,240,262.25	42,685,191.49
06/16/2017	PX-061617 BX-SPECM 06/16/2017		1,199.06	98,925,453.74	56,241,461.31	42,683,992.43
06/16/2017	PY-061617 PY-SPECM 06/16/17		12,832.80	98,925,453.74	56,254,294.11	42,671,159.63
06/19/2017	DC-170440 INV3719 CK2612 NCJLA	1,260.00		98,926,713.74	56,254,294.11	42,672,419.63
06/19/2017	DC-170441 CK109789 MSIA ALIY	1,271.15		98,927,984.89	56,254,294.11	42,673,690.78
06/19/2017	DC-170442 INV542 CK4393 ANDERSON 6/17	1,129.86		98,929,114.75	56,254,294.11	42,674,820.64
06/20/2017	DC-170443 JUNE 2017 ACH RETIREES	9,721.31		98,938,836.06	56,254,294.11	42,684,541.95
06/21/2017	AP-062117 ACCOUNTS PAYABLE 06/21/2017		154,160.83	98,938,836.06	56,408,454.94	42,530,381.12
06/21/2017	TF-170169 HAZELRIGG PERS NONCREDIT 14/15	37.61		98,938,873.67	56,408,454.94	42,530,418.73
06/22/2017	TF-170175 A-17372 4TH QUARTER APPORTIONM	233,576.00		99,172,449.67	56,408,454.94	42,763,994.73
06/23/2017	AP-062317 ACCOUNTS PAYABLE 06/23/2017		10,614.62	99,172,449.67	56,419,069.56	42,753,380.11
06/23/2017	DC-170445 ADMIN DISCRETIONARY	27,197.85		99,199,647.52	56,419,069.56	42,780,577.96
06/23/2017	DC-170447 INV 544 CK 3612 BERKHOUT 6/17	1,709.66		99,201,357.18	56,419,069.56	42,782,287.62
06/23/2017	DC-170448 CK07-703536ANNUITANTS'HLTHCARE	147,229.87		99,348,587.05	56,419,069.56	42,929,517.49
06/26/2017	DC-170449 INV3850 CK3009 BASK	10,578.50		99,359,165.55	56,419,069.56	42,940,095.99
06/27/2017	DC-170452 INV 495 CK 5296 AKIMOFF 5/17	2,154.31		99,361,319.86	56,419,069.56	42,942,250.30
06/27/2017	DC-170453 INV 508 CK 1039 HOLT 5/17	2,825.98		99,364,145.84	56,419,069.56	42,945,076.28
06/27/2017	DC-170454 INV582CK20166134 LRKSPR/CM SD	1,208.93		99,365,354.77	56,419,069.56	42,946,285.21
06/28/2017	AP-062817 ACCOUNTS PAYABLE 06/28/2017		542,150.14	99,365,354.77	56,961,219.70	42,404,135.07
06/28/2017	PX-062817 BX-EOM 06/28/2017		397,006.38	99,365,354.77	57,358,226.08	42,007,128.69
06/28/2017	PY-062817 PY-EOM 06/28/17		3,076,437.68	99,365,354.77	60,434,663.76	38,930,691.01
06/28/2017	TF-170176 A-17384 THIRD QUARTER	117,097.88		99,482,452.65	60,434,663.76	39,047,788.89
06/28/2017	TF-170178 A-17385 JUNE APPORTIONMENT	63,365.00		99,545,817.65	60,434,663.76	39,111,153.89
06/29/2017	PY-062917 PY-EOM 06/29/17		1,515,370.75	99,545,817.65	61,950,034.51	37,595,783.14

FUND :03 GENERAL FUND ~ UNRESTRICTED

	REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
06/29/2017	TF-170170	CLEAR DUE TO/ DUE FROM		1,091.93	99,545,817.65	61,951,126.44	37,594,691.21
06/30/2017	AP-063017	ACCOUNTS PAYABLE 06/30/2017		338,628.75	99,545,817.65	62,289,755.19	37,256,062.46
06/30/2017	<PO-170353>	MCSBA	75.00		99,545,892.65	62,289,755.19	37,256,137.46
06/30/2017	<PO-170828>	MCSBA	210.00		99,546,102.65	62,289,755.19	37,256,347.46
06/30/2017	TF-170171	MPA JUNE PAYROLL	12,892.92		99,558,995.57	62,289,755.19	37,269,240.38
06/30/2017	TF-170172	YEAR END CONTRIBUTION		8,275,000.00	99,558,995.57	70,564,755.19	28,994,240.38
06/30/2017	TF-170173	YEAR END TRANSFER		493,000.00	99,558,995.57	71,057,755.19	28,501,240.38
06/30/2017	TF-170180	E 17-19 16-17 BILL BACK		2,040.00	99,558,995.57	71,059,795.19	28,499,200.38
06/30/2017	TF-170181	YEAR END TRANSFER		3,610.44	99,558,995.57	71,063,405.63	28,495,589.94
06/30/2017	TF-170182	YEAR END TRANSFER		100.00	99,558,995.57	71,063,505.63	28,495,489.94
06/30/2017	TF-170183	A-17393 16-17 PARCEL TAXES		157.41	99,558,995.57	71,063,663.04	28,495,332.53
06/30/2017	TF-170184	A-17392 16-17 FINAL SECURED	274,244.02		99,833,239.59	71,063,663.04	28,769,576.55
06/30/2017	TF-170189	FOURTH QUARTER INTEREST	45,586.78		99,878,826.37	71,063,663.04	28,815,163.33
06/30/2017	TF-170190	LCAP & BUDGET PUBLICATION	46.00		99,878,872.37	71,063,663.04	28,815,209.33
06/30/2017	TF-170191	BUDGET PUBLICATION 2ND NOTICE		46.00	99,878,872.37	71,063,709.04	28,815,163.33
06/30/2017	TF-170192	TO REVERSE TF-170190		46.00	99,878,872.37	71,063,755.04	28,815,117.33
06/30/2017	TF-170193	LCAP & BUDGET PUBLICATION		46.00	99,878,872.37	71,063,801.04	28,815,071.33
06/30/2017	TF-170194	A-17398 16-17 SECURED UNITARY	114.98		99,878,987.35	71,063,801.04	28,815,186.31
06/30/2017	TF-170196	REVERSE TF-170174	53.88		99,879,041.23	71,063,801.04	28,815,240.19
06/30/2017	TF-170197	A-17249R JOHN GINSBURG		107.76	99,879,041.23	71,063,908.80	28,815,132.43
		*MONTHLY ACTIVITY AS OF 06/30/2017	3,973,531.18	16,156,062.35			
		**TOTAL ACTIVITY	3,973,531.18	16,156,062.35			
		***ENDING BALANCE 06/30/2017			99,879,041.23	71,063,908.80	28,815,132.43

Lee, Elson

From: Terri Nadell <tnadell@marinschools.org>
Sent: Monday, August 28, 2017 2:39 PM
To: Lee, Elson
Subject: RE: SAP entry back up

Terri Nadell
Accounting Assistant
tnadell@marinschools.org
415 499-5833

From: Lee, Elson [mailto:ELee@tamdistrict.org]
Sent: Monday, August 28, 2017 2:15 PM
To: Terri Nadell <tnadell@marinschools.org>
Subject: SAP entry back up

Hi Terri,
Can you please send me back up for the following SAP entries:

Fund 03 "U030"

JNL 2230 3/16/2017 \$607.12 TF PRRF

NL 2243 6/1/2017 \$-53.88 REVERSE STALE DATED ENTRIES. SEE REVISED STALE DATED BULLETIN A-17249R

JNL 5835 6/30/2017 \$587.77 CHECK WAS CANCELLED IN SAP IN 6/30/16 AND ALSO IN MUNIS 9/2016.

JNL 73 6/30/2017 \$114.98 SECURED UNITARY A-17398

Fund 06 "U060"

JNL 2243 6/1/2017 \$-101.52 REVERSE STALE DATED ENTRY. SEE A-17249R

Thank you,
Elson



Please consider the environment before printing this email.

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Fund 06 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
General Fund Restricted - Fund 06
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$124,027.55
--	------------	--------------

Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
4th Quarter Interest 03>06	TF-170189	6/30/2017	8,119.58

Total Cash in County Treasury Adjustments

8,119.58

Adjusted Cash in County Treasury Balance

132,147.13

Cash Per General Ledger - per Pertaine Report

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
			\$132,147.13

Total General Ledger Adjustments

0.00

Adjusted General Ledger Balance

132,147.13

Difference

0.00

Prepared By:

Elson Lee

Approved By:

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
General Fund Restricted - Fund 06
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report				06/30/2017	\$124,027.55
Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)					
<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>		
4th Quarter Interest 03>06	TF-170189	6/30/2017	8,119.58	8-12-17	
Total Cash in County Treasury Adjustments					<u>8,119.58</u>
Adjusted Cash in County Treasury Balance					132,147.13
Cash Per General Ledger - per Pertaine Report				06/30/2017	
<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>		
320KAS	JNL 2243	6/1/2017	-101.52		\$132,248.65
A-17249 R					
Total General Ledger Adjustments					<u>-101.52</u>
Adjusted General Ledger Balance					132,147.13
Difference					<u>0.00</u>

Prepared By:

Elson Lee

Approved By:

County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

08/23/2017 16:07
Elee

ACCOUNT	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
ACCOUNT NAME					

[illegible]

FUND :06 GENERAL FUND ~ RESTRICTED

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				9,443,569.66	15,961,927.31	6,518,357.65-
06/01/2017	DC-170415 CK2859 KLEMME/KYLE DEP	3,500.00 ✓		9,447,069.66	15,961,927.31	6,514,857.65-
06/01/2017	DC-170416 CK2153 BARTSCHAT DEP	350.00 ✓		9,447,419.66	15,961,927.31	6,514,507.65-
06/01/2017	DC-170417 CK1647 WIELAND DEP	350.00 ✓		9,447,769.66	15,961,927.31	6,514,157.65-
06/01/2017	DC-170418 COMACAD	4,306.81 ✓		9,452,076.47	15,961,927.31	6,509,850.84-
06/02/2017	AP-060217 ACCOUNTS PAYABLE 06/02/2017		27,602.78 A	9,452,076.47	15,989,530.09	6,537,453.62-
06/02/2017	TF-170162 A-17343 16-17 SECOND APPORTION	37,500.00 M		9,489,576.47	15,989,530.09	6,499,953.62-
06/05/2017	DC-170420 CK 1957 GAUL DEP	350.00 O		9,489,926.47	15,989,530.09	6,499,603.62-
06/06/2017	DC-170428 INV393 CK20163212 MCOE SELPA	1,047.40 P		9,490,973.87	15,989,530.09	6,498,556.22-
06/06/2017	DC-170429 CK2600 MCSWAIN DEP	3,500.00 P		9,494,473.87	15,989,530.09	6,495,056.22-
06/06/2017	DC-170430 CK3999COX DRAKEGSTAHITIPCREP	2,052.00 P		9,496,525.87	15,989,530.09	6,493,004.22-
06/07/2017	AP-060717 ACCOUNTS PAYABLE 06/07/2017		27,017.83 B	9,496,525.87	16,016,547.92	6,520,022.05-
06/09/2017	AP-060917 ACCOUNTS PAYABLE 06/09/2017		63,250.87 C	9,496,525.87	16,079,798.79	6,583,272.92-
06/09/2017	DC-170434 INV533 CK11999 DR ASB SHAW	1,925.42 Q		9,498,451.29	16,079,798.79	6,581,347.50-
06/09/2017	PX-060917 BX-MID 06/09/2017		6,197.58 D	9,498,451.29	16,085,996.37	6,587,545.08-
06/09/2017	PY-060917 PY-MID 06/09/17		57,066.88 D	9,498,451.29	16,143,063.25	6,644,611.96-
06/12/2017	PX-061217 BX-EOM 06/12/2017		75,823.74 L	9,498,451.29	16,218,886.99	6,720,435.70-
06/13/2017	DC-170436 CK141 MCWHORTER DEP	1,750.00 R		9,500,201.29	16,218,886.99	6,718,685.70-
06/13/2017	DC-170437 CK1094FRIENDS OF THE TEAM PROG	4,000.00 R		9,504,201.29	16,218,886.99	6,714,685.70-
06/13/2017	DC-170438 SEADISC	100,555.50 R		9,604,756.79	16,218,886.99	6,614,130.20-
06/14/2017	AP-061417 ACCOUNTS PAYABLE 06/14/2017		149,917.48 E	9,604,756.79	16,368,804.47	6,764,047.68-
06/16/2017	DC-170439 INV540CK12023DRAKEASBDAVIDSON	437.16 S		9,605,193.95	16,368,804.47	6,763,610.52-
06/16/2017	PX-061617 BX-SPECM 06/16/2017		374.97 F	9,605,193.95	16,369,179.44	6,763,985.49-
06/16/2017	PY-061617 PY-SPECM 06/16/17		3,272.40 F	9,605,193.95	16,372,451.84	6,767,257.89-
06/19/2017	DC-170440 INV538 CK111486 TAM ASB JOSEPH	423.68 T		9,605,617.63	16,372,451.84	6,766,834.21-
06/20/2017	DC-170441 CK29528 FAGEN FRIEDMAN O/P	3,158.78 T		9,608,776.41	16,372,451.84	6,763,675.43-
06/21/2017	AP-062117 ACCOUNTS PAYABLE 06/21/2017		123,715.63 G	9,608,776.41	16,496,167.47	6,887,391.06-
06/23/2017	AP-062317 ACCOUNTS PAYABLE 06/23/2017		92,863.19 H	9,608,776.41	16,589,030.66	6,980,254.25-
06/23/2017	DC-170445 THFOUNDATION	9,951.63 U		9,618,728.04	16,589,030.66	6,970,302.62-
06/23/2017	DC-170446 AIM DONATIONS	309.00 U		9,619,037.04	16,589,030.66	6,969,993.62-
06/26/2017	DC-170450 FOUNDATION	135,000.00 ✓		9,754,037.04	16,589,030.66	6,834,993.62-
06/26/2017	DC-170451 FOUNDATION	33,700.00 ✓		9,787,737.04	16,589,030.66	6,801,293.62-
06/28/2017	AP-062817 ACCOUNTS PAYABLE 06/28/2017		560,540.39 J	9,787,737.04	17,149,571.05	7,361,834.01-
06/28/2017	PX-062817 BX-EOM 06/28/2017		206,964.97 J	9,787,737.04	17,356,536.02	7,568,798.98-
06/28/2017	PY-062817 PY-EOM 06/28/17		477,618.05 I	9,787,737.04	17,834,154.07	8,046,417.03-
06/28/2017	TF-170176 A-17384 THIRD QUARTER	101,930.79 Y		9,889,667.83	17,834,154.07	7,944,486.24-
06/29/2017	TF-170170 CLEAR DUE TO/ DUE FROM	1,128.65 W		9,890,796.48	17,834,154.07	7,943,357.59-
06/30/2017	AP-063017 ACCOUNTS PAYABLE 06/30/2017		200,119.91 K	9,890,796.48	18,034,273.98	8,143,477.50-
06/30/2017	<PO-170821> NORTH BAY LIGHTING AND	226.15 Z		9,891,022.63	18,034,273.98	8,143,251.35-
06/30/2017	<PO-172604> GOOD EARTH SCHOOL LUNCH INC	500.00 Z		9,891,522.63	18,034,273.98	8,142,751.35-
06/30/2017	TF-170172 YEAR END CONTRIBUTION	8,275,000.00 X		18,166,522.63	18,034,273.98	132,248.65
*MONTHLY ACTIVITY AS OF 06/30/2017				8,722,952.97	2,072,346.67	
**TOTAL ACTIVITY				8,722,952.97	2,072,346.67	
***ENDING BALANCE 06/30/2017				18,166,522.63	18,034,273.98	132,248.65

FUND :06 GENERAL FUND ~ RESTRICTED

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				9,443,569.66	15,961,927.31	6,518,357.65-
06/01/2017	DC-170415 CK2859 KLEMME/KYLE DEP	3,500.00		9,447,069.66	15,961,927.31	6,514,857.65-
06/01/2017	DC-170416 CK2153 BARTSCHAT DEP	350.00		9,447,419.66	15,961,927.31	6,514,507.65-
06/01/2017	DC-170417 CK1647 WIELAND DEP	350.00		9,447,769.66	15,961,927.31	6,514,157.65-
06/01/2017	DC-170418 COMACAD	4,306.81		9,452,076.47	15,961,927.31	6,509,850.84-
06/02/2017	AP-060217 ACCOUNTS PAYABLE 06/02/2017		27,602.78	9,452,076.47	15,989,530.09	6,537,453.62-
06/02/2017	TF-170162 A-17343 16-17 SECOND APPORTION	37,500.00		9,489,576.47	15,989,530.09	6,499,953.62-
06/05/2017	DC-170420 CK 1957 GAUL DEP	350.00		9,489,926.47	15,989,530.09	6,499,603.62-
06/06/2017	DC-170428 INV393 CK20163212 MCOE SELPA	1,047.40		9,490,973.87	15,989,530.09	6,498,556.22-
06/06/2017	DC-170429 CK1708 BOSLEY DEP	3,500.00		9,494,473.87	15,989,530.09	6,495,056.22-
06/06/2017	DC-170430 CK3999COX DRAKEGSTAHITIPREF	2,052.00		9,496,525.87	15,989,530.09	6,493,004.22-
06/07/2017	AP-060717 ACCOUNTS PAYABLE 06/07/2017		27,017.83	9,496,525.87	16,016,547.92	6,520,022.05-
06/09/2017	AP-060917 ACCOUNTS PAYABLE 06/09/2017		63,250.87	9,496,525.87	16,079,798.79	6,583,272.92-
06/09/2017	DC-170434 INV535 CK11994 DR ASB PO12094	1,925.42		9,498,451.29	16,079,798.79	6,581,347.50-
06/09/2017	PX-060917 BX-MID 06/09/2017		6,197.58	9,498,451.29	16,085,996.37	6,587,545.08-
06/09/2017	PY-060917 PY-MID 06/09/17		57,066.88	9,498,451.29	16,143,063.25	6,644,611.96-
06/12/2017	PX-061217 BX-EOM 06/12/2017		75,823.74	9,498,451.29	16,218,886.99	6,720,435.70-
06/13/2017	DC-170436 CK141 MCWHORTER DEP	1,750.00		9,500,201.29	16,218,886.99	6,718,685.70-
06/13/2017	DC-170437 CK1094FRIENDS OF THE TEAM PROG	4,000.00		9,504,201.29	16,218,886.99	6,714,685.70-
06/13/2017	DC-170438 ATHLETICS GATE	100,555.50		9,604,756.79	16,218,886.99	6,614,130.20-
06/14/2017	AP-061417 ACCOUNTS PAYABLE 06/14/2017		149,917.48	9,604,756.79	16,368,804.47	6,764,047.68-
06/16/2017	DC-170439 INV540CK12023DRAKEASBDAVIDSON	437.16		9,605,193.95	16,368,804.47	6,763,610.52-
06/16/2017	PX-061617 BX-SPECM 06/16/2017		374.97	9,605,193.95	16,369,179.44	6,763,985.49-
06/16/2017	PY-061617 PY-SPECM 06/16/17		3,272.40	9,605,193.95	16,372,451.84	6,767,257.89-
06/19/2017	DC-170440 INV538 CK111486 TAM ASB JOSEPH	423.68		9,605,617.63	16,372,451.84	6,766,834.21-
06/20/2017	DC-170441 CK29528 FAGEN FRIEDMAN O/P	3,158.78		9,608,776.41	16,372,451.84	6,763,675.43-
06/21/2017	AP-062117 ACCOUNTS PAYABLE 06/21/2017		123,715.63	9,608,776.41	16,496,167.47	6,887,391.06-
06/23/2017	AP-062317 ACCOUNTS PAYABLE 06/23/2017		92,863.19	9,608,776.41	16,589,030.66	6,980,254.25-
06/23/2017	DC-170445 THFOUNDATION	9,951.63		9,618,728.04	16,589,030.66	6,970,302.62-
06/23/2017	DC-170446 AIM DONATIONS	309.00		9,619,037.04	16,589,030.66	6,969,993.62-
06/26/2017	DC-170450 FOUNDATION	135,000.00		9,754,037.04	16,589,030.66	6,834,993.62-
06/26/2017	DC-170451 FOUNDATION	33,700.00		9,787,737.04	16,589,030.66	6,801,293.62-
06/28/2017	AP-062817 ACCOUNTS PAYABLE 06/28/2017		560,540.39	9,787,737.04	17,149,571.05	7,361,834.01-
06/28/2017	PX-062817 BX-EOM 06/28/2017		206,964.97	9,787,737.04	17,356,536.02	7,568,798.98-
06/28/2017	PY-062817 PY-EOM 06/28/17		477,618.05	9,787,737.04	17,834,154.07	8,046,417.03-
06/28/2017	TF-170176 A-17384 THIRD QUARTER	101,930.79		9,889,667.83	17,834,154.07	7,944,486.24-
06/29/2017	TF-170170 CLEAR DUE TO/ DUE FROM	1,128.65		9,890,796.48	17,834,154.07	7,943,357.59-
06/30/2017	AP-063017 ACCOUNTS PAYABLE 06/30/2017		200,119.91	9,890,796.48	18,034,273.98	8,143,477.50-
06/30/2017	<PO-170821> NORTH BAY LIGHTING AND	226.15		9,891,022.63	18,034,273.98	8,143,251.35-
06/30/2017	<PO-172604> GOOD EARTH SCHOOL LUNCH INC	500.00		9,891,522.63	18,034,273.98	8,142,751.35-
06/30/2017	TF-170172 YEAR END CONTRIBUTION	8,275,000.00		18,166,522.63	18,034,273.98	132,248.65
06/30/2017	TF-170196 REVERSE TF-170174	101.52		18,166,624.15	18,034,273.98	132,350.17
06/30/2017	TF-170197 A-17249R JOHN GINSBURG		203.04	18,166,624.15	18,034,477.02	132,147.13
*MONTHLY ACTIVITY AS OF 06/30/2017				8,723,054.49	2,072,549.71	
**TOTAL ACTIVITY				8,723,054.49	2,072,549.71	
***ENDING BALANCE 06/30/2017				18,166,624.15	18,034,477.02	132,147.13

Fund 11 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Adult Ed/Community Ed - Fund 11
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$321.76
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments	<u>0.00</u>
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Adjusted Cash in County Treasury Balance	321.76
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Cash Per General Ledger - per Pertaine Report	06/30/2017	\$321.76
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	<u>0.00</u>
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Adjusted General Ledger Balance	321.76
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Difference	<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:

FUND :11 ADULT EDUCATION FUND

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				1,561,304.43	1,505,985.44	55,318.99
06/06/2017	DC-170425 COMM ED CK 1663	6,286.00 <i>L</i>		1,567,590.43	1,505,985.44	61,604.99
06/07/2017	AP-060717 ACCOUNTS PAYABLE 06/07/2017		2,240.41 <i>A</i>	1,567,590.43	1,508,225.85	59,364.58
06/09/2017	AP-060917 ACCOUNTS PAYABLE 06/09/2017		3,017.50 <i>B</i>	1,567,590.43	1,511,243.35	56,347.08
06/09/2017	DC-170435 PEARSON VUE FEES	58,044.05 <i>M</i>		1,625,634.48	1,511,243.35	114,391.13
06/09/2017	PX-060917 BX-MID 06/09/2017		6,803.63 <i>C</i>	1,625,634.48	1,518,046.98	107,587.50
06/09/2017	PY-060917 PY-MID 06/09/17		57,748.50 <i>C</i>	1,625,634.48	1,575,795.48	49,839.00
06/12/2017	PX-061217 BX-EOM 06/12/2017		4,286.16 <i>G</i>	1,625,634.48	1,580,081.64	45,552.84
06/14/2017	AP-061417 ACCOUNTS PAYABLE 06/14/2017		1,027.27 <i>D</i>	1,625,634.48	1,581,108.91	44,525.57
06/15/2017	TF-170168 A-17361 16-17 CALWORKS	5,414.00 <i>V</i>		1,631,048.48	1,581,108.91	49,939.57
06/16/2017	PX-061617 BX-SPECM 06/16/2017		0.60 <i>E</i>	1,631,048.48	1,581,109.51	49,938.97
06/16/2017	PY-061617 PY-SPECM 06/16/17		37.50 <i>E</i>	1,631,048.48	1,581,147.01	49,901.47
06/20/2017	DC-170444 COMM ED CK 1668	7,056.00 <i>O</i>		1,638,104.48	1,581,147.01	56,957.47
06/21/2017	AP-062117 ACCOUNTS PAYABLE 06/21/2017		16,579.03 <i>F</i>	1,638,104.48	1,597,726.04	40,378.44
06/28/2017	AP-062817 ACCOUNTS PAYABLE 06/28/2017		9,151.91 <i>I</i>	1,638,104.48	1,606,877.95	31,226.53
06/28/2017	PX-062817 BX-EOM 06/28/2017		14,521.98 <i>H</i>	1,638,104.48	1,621,399.93	16,704.55
06/28/2017	PY-062817 PY-EOM 06/28/17		34,248.67 <i>H</i>	1,638,104.48	1,655,648.60	17,544.12
06/29/2017	TF-170170 CLEAR DUE TO/ DUE FROM		36.72 <i>K</i>	1,638,104.48	1,655,685.32	17,580.84
06/30/2017	AP-063017 ACCOUNTS PAYABLE 06/30/2017		3,147.38 <i>J</i>	1,638,104.48	1,658,832.70	20,728.22
06/30/2017	TF-170173 YEAR END TRANSFER	21,000.00 <i>P</i>		1,659,104.48	1,658,832.70	271.78
06/30/2017	TF-170189 FOURTH QUARTER INTEREST	49.98 <i>Q</i>		1,659,154.46	1,658,832.70	321.76
*MONTHLY ACTIVITY AS OF 06/30/2017				97,850.03	152,847.26	
**TOTAL ACTIVITY				97,850.03	152,847.26	
***ENDING BALANCE 06/30/2017				1,659,154.46	1,658,832.70	321.76

Fund 13 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Cafeteria Fund - 13
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	-\$334.73
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
Deposit Error 03>13	DC-170377	5/8/2017	6,607.35
Deposit Error 03>13	DC-170378	5/8/2017	31.00
4th Quarter Interest	TF-170189	6/30/2017	334.73
Cash Transfer	TF-170182	6/30/2017	50.00

Total General Ledger Adjustments	<u>7,023.08</u>
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Adjusted Cash in County Treasury Balance	6,688.35
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Cash Per General Ledger - per Pertaine Report	06/30/2017	\$6,688.35
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	<u>0.00</u>
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Adjusted General Ledger Balance	6,688.35
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Difference	<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Cafeteria Fund - 13
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	-\$334.73
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
<u>Deposit</u>	DC-170456	5/2/2017	-1.00	
<u>Deposit Error 03>13</u>	DC-170377	5/8/2017	6,607.35	8-25-17
<u>Deposit Error 03>13</u>	DC-170378	5/8/2017	31.00	8-25-17
<u>Deposit</u>	DC-170457	5/8/2017	0.75	
<u>4th Quarter Interest</u>	TF-170189	6/30/2017	334.73	8-12-17
<u>Cash Transfer</u>	TF-170182	6/30/2017	50.00	7-28-17

Total General Ledger Adjustments		<u>7,022.83</u>
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Adjusted Cash in County Treasury Balance		6,688.10
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Cash Per General Ledger - per Pertaine Report	06/30/2017	\$6,688.10
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments		<u>0.00</u>
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Adjusted General Ledger Balance		6,688.10
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Difference		<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:

ACCOUNT NAME	PER	JNL	SRC	EFF	DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
U130 TAMALPAIS CAFETERIA											
U130 100110							-318,426.39				
TAMCAFE CASH-EQTY IN PLD CASH											
12 492 APP 06/06/17 MCOEVN								.00	87.50 A	-87.50	
12 873 APP 06/08/17 MCOEVN								.00	1,094.00 B	-1,181.50	
12 887 GEN 06/09/17 601TSB								.00	7,228.13 C	-8,409.63	
12 1078 GEN 06/01/17 601TLN								6,823.35 MAY	.00	-1,586.28	
12 1255 APP 06/13/17 MCOEVN								.00	987.91 D	-2,574.19	
12 1480 GEN 06/07/17 601TLN								16,036.01 K	.00	13,461.82	
12 1840 GEN 06/14/17 601TLN								152.26 MAY	.00	13,614.08	
12 2482 APP 06/20/17 MCOEVN								.00	6,139.35 F	7,474.73	
12 2556 GEN 06/09/17 601TLN								5,559.75 L	.00	13,034.48	
12 3154 GEN 06/12/17 601TSB								.00	9,904.51 E	3,129.97	
12 3270 APP 06/22/17 MCOEVN								.00	2,939.25 G	3,190.72	
12 3663 GEN 06/28/17 601TSB								.00	65,060.97 H	-64,870.25	
12 4180 APP 06/27/17 MCOEVN								.00	9,001.04 I	-73,871.29	
12 4627 APP 06/29/17 MCOEVN								.00	2,393.74 J	-76,265.03	
12 4852 GEN 06/27/17 601TLN								1,080.98 M	.00	-75,184.05	
12 4919 GEN 06/30/17 601TLN								390,000.00 N	.00	314,815.95	
12 5926 GEN 06/30/17 601TLN								3,610.44 O	.00	318,426.39	
12 6551 GEN 06/30/17 1A Q4								.00	334.73	318,091.66	
U130-100110							-318,426.39	423,262.79	105,171.13	318,091.66	-334.73
TOTALS FOR FUND U130							-318,426.39	423,262.79	105,171.13	318,091.66	-334.73
TAMALPAIS CAFETERIA											

FUND :13 CAFETERIA FUND

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				757,604.95	1,062,417.63	304,812.68-
06/05/2017	DC-170422 CK66-631093 FED PROG APR	11,234.91 K		768,839.86	1,062,417.63	293,577.77-
06/06/2017	DC-170423 DRAKE STUDENTS	4,754.10 K		773,593.96	1,062,417.63	288,823.67-
06/06/2017	DC-170424 SAN ANDREAS STUDENTS	47.00 K		773,640.96	1,062,417.63	288,776.67-
06/06/2017	DC-170461 CORRECT DC-170424	0.00 X		773,640.96	1,062,417.63	288,776.67-
06/07/2017	AP-060717 ACCOUNTS PAYABLE 06/07/2017		87.50 A	773,640.96	1,062,505.13	288,864.17-
06/09/2017	AP-060917 ACCOUNTS PAYABLE 06/09/2017		1,094.00 B	773,640.96	1,063,599.13	289,958.17-
06/09/2017	DC-170431 DRAKE STUDENT	1,759.75 L		775,400.71	1,063,599.13	288,198.42-
06/09/2017	DC-170432 PETTY CASH REDWOOD/SAN ANDREAS	3,800.00 L		779,200.71	1,063,599.13	284,398.42-
06/09/2017	DC-170462 SAN ANDREAS 6/5/17 - 6/9/17	0.00 X		779,200.71	1,063,599.13	284,398.42-
06/09/2017	PX-060917 BX-MID 06/09/2017		805.18 C	779,200.71	1,064,404.31	285,203.60-
06/09/2017	PY-060917 PY-MID 06/09/17		6,422.95 C	779,200.71	1,070,827.26	291,626.55-
06/12/2017	PX-061217 BX-EOM 06/12/2017		9,904.51 E	779,200.71	1,080,731.77	301,531.06-
06/14/2017	AP-061417 ACCOUNTS PAYABLE 06/14/2017		987.91 D	779,200.71	1,081,719.68	302,518.97-
06/21/2017	AP-062117 ACCOUNTS PAYABLE 06/21/2017		6,139.35 F	779,200.71	1,087,859.03	308,658.32-
06/23/2017	AP-062317 ACCOUNTS PAYABLE 06/23/2017		2,939.25 G	779,200.71	1,090,798.28	311,597.57-
06/27/2017	DC-170455 CK66-830094 ST PROG MAY	1,080.98 M		780,281.69	1,090,798.28	310,516.59-
06/28/2017	AP-062817 ACCOUNTS PAYABLE 06/28/2017		9,001.04 I	780,281.69	1,099,799.32	319,517.63-
06/28/2017	PX-062817 BX-EOM 06/28/2017		23,242.48 H	780,281.69	1,123,041.80	342,760.11-
06/28/2017	PY-062817 PY-EOM 06/28/17		41,818.49 H	780,281.69	1,164,860.29	384,578.60-
06/30/2017	AP-063017 ACCOUNTS PAYABLE 06/30/2017		2,393.74 J	780,281.69	1,167,254.03	386,972.34-
06/30/2017	TF-170173 YEAR END TRANSFER	390,000.00 N		1,170,281.69	1,167,254.03	3,027.66
06/30/2017	TF-170181 YEAR END TRANSFER	3,610.44 O		1,173,892.13	1,167,254.03	6,638.10
06/30/2017	*TF-170182* YEAR END TRANSFER	50.00		1,173,942.13	1,167,254.03	6,688.10
*MONTHLY ACTIVITY AS OF 06/30/2017				416,337.18	104,836.40	
**TOTAL ACTIVITY				416,337.18	104,836.40	
***ENDING BALANCE 06/30/2017				1,173,942.13	1,167,254.03	6,688.10

FUND :13 CAFETERIA FUND

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				757,604.95	1,062,417.63	304,812.68-
06/05/2017	DC-170422 CK66-630206 ST PROG APR	11,234.91		768,839.86	1,062,417.63	293,577.77-
06/06/2017	DC-170423 DRAKE STUDENTS	4,754.10		773,593.96	1,062,417.63	288,823.67-
06/06/2017	DC-170424 SAN ANDREAS STUDENTS	47.00		773,640.96	1,062,417.63	288,776.67-
06/06/2017	DC-170461 CORRECT DC-170424	0.00		773,640.96	1,062,417.63	288,776.67-
06/07/2017	AP-060717 ACCOUNTS PAYABLE 06/07/2017		87.50	773,640.96	1,062,505.13	288,864.17-
06/09/2017	AP-060917 ACCOUNTS PAYABLE 06/09/2017		1,094.00	773,640.96	1,063,599.13	289,958.17-
06/09/2017	DC-170431 DRAKE STUDENT	1,759.75		775,400.71	1,063,599.13	288,198.42-
06/09/2017	DC-170432 PETTY CASH DRAKE	3,800.00		779,200.71	1,063,599.13	284,398.42-
06/09/2017	DC-170462 SAN ANDREAS 6/5/17 - 6/9/17	0.00		779,200.71	1,063,599.13	284,398.42-
06/09/2017	PX-060917 BX-MID 06/09/2017		805.18	779,200.71	1,064,404.31	285,203.60-
06/09/2017	PY-060917 PY-MID 06/09/17		6,422.95	779,200.71	1,070,827.26	291,626.55-
06/12/2017	PX-061217 BX-EOM 06/12/2017		9,904.51	779,200.71	1,080,731.77	301,531.06-
06/14/2017	AP-061417 ACCOUNTS PAYABLE 06/14/2017		987.91	779,200.71	1,081,719.68	302,518.97-
06/21/2017	AP-062117 ACCOUNTS PAYABLE 06/21/2017		6,139.35	779,200.71	1,087,859.03	308,658.32-
06/23/2017	AP-062317 ACCOUNTS PAYABLE 06/23/2017		2,939.25	779,200.71	1,090,798.28	311,597.57-
06/27/2017	DC-170455 CK66-830094 ST PROG MAY	1,080.98		780,281.69	1,090,798.28	310,516.59-
06/28/2017	AP-062817 ACCOUNTS PAYABLE 06/28/2017		9,001.04	780,281.69	1,099,799.32	319,517.63-
06/28/2017	PX-062817 BX-EOM 06/28/2017		23,242.48	780,281.69	1,123,041.80	342,760.11-
06/28/2017	PY-062817 PY-EOM 06/28/17		41,818.49	780,281.69	1,164,860.29	384,578.60-
06/30/2017	AP-063017 ACCOUNTS PAYABLE 06/30/2017		2,393.74	780,281.69	1,167,254.03	386,972.34-
06/30/2017	TF-170173 YEAR END TRANSFER	390,000.00		1,170,281.69	1,167,254.03	3,027.66
06/30/2017	TF-170181 YEAR END TRANSFER	3,610.44		1,173,892.13	1,167,254.03	6,638.10
06/30/2017	TF-170182 YEAR END TRANSFER	50.00		1,173,942.13	1,167,254.03	6,688.10
06/30/2017	TF-170198 YEAR END CORRECTION	0.25		1,173,942.38	1,167,254.03	6,688.35
*MONTHLY ACTIVITY AS OF 06/30/2017				416,337.43	104,836.40	
**TOTAL ACTIVITY				416,337.43	104,836.40	
***ENDING BALANCE 06/30/2017						
				1,173,942.38	1,167,254.03	6,688.35

Fund 14 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Deferred Maintenance Fund 14
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$1,420,993.65
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
Cash Transfer 40>14	TF-170130	3/31/2017	67,585.13	8-25-17
Cash Transfer 14>40	TF-170151	4/30/2017	-3,000.00	8-25-17

Total Cash in County Treasury Adjustments	<u>64,585.13</u>
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Adjusted Cash in County Treasury Balance	1,485,578.78
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Cash Per General Ledger - per Pertaine Report	06/30/2017	\$1,485,578.78
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	<u>0.00</u>
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Adjusted General Ledger Balance	1,485,578.78
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Difference	<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:



08/23/2017 16:07
Elee

County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

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ACCOUNT ACCOUNT NAME PER JNL SRC EFF DATE REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
U140 TAMALPAIS DEF MAINT					
U140 100110					
TAMDEFMNT CASH-EQTY IN PLD CSH	1,427,976.51		886.60	-886.60	
12 873 APP 06/08/17 MCOEVN		.00	7,961.44	-8,848.04	
12 4180 APP 06/27/17 MCOEVN			.00	-6,982.86	
12 6551 GEN 06/30/17 IA Q4 SYSTEM GENERATED DUE TO LINE		1,865.18			
U140-100110	1,427,976.51	1,865.18	8,848.04	-6,982.86	1,420,993.65
TOTALS FOR FUND U140					
TAMALPAIS DEF MAINT	1,427,976.51	1,865.18	8,848.04	-6,982.86	1,420,993.65

FUND :14 DEFERRED MAINTENANCE FUND

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				1,740,550.32	247,988.68	1,492,561.64
06/09/2017 AP-060917	ACCOUNTS PAYABLE 06/09/2017		886.60	1,740,550.32	248,875.28	1,491,675.04
06/28/2017 AP-062817	ACCOUNTS PAYABLE 06/28/2017		7,961.44	1,740,550.32	256,836.72	1,483,713.60
06/30/2017 TF-170189	FOURTH QUARTER INTEREST	1,865.18		1,742,415.50	256,836.72	1,485,578.78
*MONTHLY ACTIVITY AS OF 06/30/2017		1,865.18	8,848.04			
**TOTAL ACTIVITY		1,865.18	8,848.04			
***ENDING BALANCE 06/30/2017				1,742,415.50	256,836.72	1,485,578.78

Fund 17 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Special Reserve Fund 17
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$997,031.10
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments	0.00
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Adjusted Cash in County Treasury Balance	997,031.10
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Cash Per General Ledger - per Pertaine Report	06/30/2017	\$997,031.10
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	0.00
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Adjusted General Ledger Balance	997,031.10
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Difference	0.00
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Prepared By:

Elson Lee

Approved By:

ACCOUNT PER	ACCOUNT NAME JNL	SRC	EFF	DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
U170	TAM OTHER CAP OUTLAY									
U170	100110					995,735.63				
12	TAMOTCPO CASH-EQTY IN PLD CSH									
12	6551 GEN 06/30/17 IA Q4				SYSTEM GENERATED DUE TO LINE		1,295.47	.00	1,295.47	
	U170-100110					995,735.63	1,295.47	.00	1,295.47	997,031.10
TOTALS FOR FUND U170						995,735.63	1,295.47	.00	1,295.47	997,031.10
TAM OTHER CAP OUTLAY										

FUND :17 SP RES-OTHER THAN CAP OUTLAY#1

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE

	*BALANCE FORWARD 06/01/2017			1,025,775.63	30,040.00	995,735.63
06/30/2017	TF-170189 FOURTH QUARTER INTEREST	1,295.47		1,027,071.10	30,040.00	997,031.10
	*MONTHLY ACTIVITY AS OF 06/30/2017	1,295.47	0.00			
	**TOTAL ACTIVITY	1,295.47	0.00			
	***ENDING BALANCE 06/30/2017			1,027,071.10	30,040.00	997,031.10

Fund 19 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Foundation Special Revenue Fund 19
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$50,931.39
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments	0.00
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Adjusted Cash in County Treasury Balance	50,931.39
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Cash Per General Ledger - per Pertaine Report	06/30/2017	50,931.39
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	0.00
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Adjusted General Ledger Balance	50,931.39
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Difference	0.00
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Prepared By:

Elson Lee

Approved By:



08/23/2017 16:07
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County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

08/23/2017 16:07
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ACCOUNT	ACCOUNT NAME	PER	JNL	SRC	EFF	DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
U190	TAM FOUNDATION TRUST											
U190	100110							50,865.21				
TAMTNR	CASH-EQTY IN PLD CSH								66.18	.00	66.18	
12	6551 GEN 06/30/17 IA Q4						SYSTEM GENERATED DUE TO LINE					
	U190-100110							50,865.21	66.18	.00	66.18	50,931.39
TOTALS FOR FUND U190												
	TAM FOUNDATION TRUST							50,865.21	66.18	.00	66.18	50,931.39

FUND :19 FOUNDATION SPECIAL REVENUE FND

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
	*BALANCE FORWARD 06/01/2017			50,865.21	0.00	50,865.21
06/30/2017	TF-170189 FOURTH QUARTER INTEREST	66.18		50,931.39	0.00	50,931.39
	*MONTHLY ACTIVITY AS OF 06/30/2017	66.18	0.00			
	**TOTAL ACTIVITY	66.18	0.00			
	***ENDING BALANCE 06/30/2017			50,931.39	0.00	50,931.39

Fund 22 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Bond Fund 22
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$63.11
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
Due to/ Due from 22>03	TF-170018	08/31/2017	-63.11
Cash Transfer 03>22	TF-170182	06/30/2017	50.00

Total Cash in County Treasury Adjustments	<u>-13.11</u>
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Adjusted Cash in County Treasury Balance	50.00
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Cash Per General Ledger - per Pertaine Report	06/30/2017	50.00
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	<u>0.00</u>
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Adjusted General Ledger Balance	50.00
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Difference	<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Bond Fund 22
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$63.11
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
Due to/ Due from	TF-170018	06/30/2017	-63.11	8-25-17
Cash Transfer 03>22	TF-170182	06/30/2017	50.00	7-28-17

Total Cash in County Treasury Adjustments	<u>-13.11</u>
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Adjusted Cash in County Treasury Balance	50.00
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Cash Per General Ledger - per Pertaine Report	06/30/2017	50.00
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
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Total General Ledger Adjustments	<u>0.00</u>
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Adjusted General Ledger Balance	50.00
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Difference	<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:



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County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

ACCOUNT
ACCOUNT NAME
PER JNL SRC EFF DATE REFERENCE

ACCOUNT	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
U220	TAMALPAIS BLDG 2					
U220	100110					
TAMBLD2	CASH-EQTY IN PLD CASH	.00	63.11	.00	63.11	
12	5922 GEN 06/30/17 601TLN SYSTEM GENERATED DUE TO LINE					
	U220-100110	.00	63.11	.00	63.11	63.11
TOTALS FOR FUND U220						
	TAMALPAIS BLDG 2	.00	63.11	.00	63.11	63.11

FUND :22 BUILDING FUND #2 (BOND PROCDs)

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
	*BALANCE FORWARD 06/01/2017			63.11	63.11	0.00
06/30/2017	*TF-170182* YEAR END TRANSFER	50.00		113.11	63.11	50.00
	*MONTHLY ACTIVITY AS OF 06/30/2017	50.00	0.00			
	**TOTAL ACTIVITY	50.00	0.00			
	***ENDING BALANCE 06/30/2017			113.11	63.11	50.00

Fund 24 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
General Fund Unrestricted - Fund 24
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$0.01
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
3rd Quarter Interest 24>03	TF-170157	3/31/2017	-0.01

8-25-17

Total Cash in County Treasury Adjustments	-0.01
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Adjusted Cash in County Treasury Balance	0.00
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Cash Per General Ledger - per Pertaine Report	06/30/2017	0.00
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	0.00
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Adjusted General Ledger Balance	0.00
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Difference	0.00
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Prepared By:

Elson Lee

Approved By:



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County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

08/23/2017 16:07
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ACCOUNT PER JNL SRC EFF DATE REFERENCE	ACCOUNT NAME	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
U240 TAMALPAIS BLDG 4						
U240 100110		.01				
TAMBLD4 CASH-EQTY IN PLD CASH						
U240-100110		.01	.00	.00	.00	.01
TOTALS FOR FUND U240						
TAMALPAIS BLDG 4		.01	.00	.00	.00	.01

FUND :24 BUILDING FUND #4 (BOND PROCDs)

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
<hr/>						
	*BALANCE FORWARD 06/01/2017			38,542.95	38,542.95	0.00

Fund 25 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Fund 25
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$853.75
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments	<u>0.00</u>
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Adjusted Cash in County Treasury Balance	853.75
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Cash Per General Ledger - per Pertaine Report	06/30/2017	853.75
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	<u>0.00</u>
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Adjusted General Ledger Balance	853.75
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Difference	<u>0.00</u>
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Prepared By:

 Elson Lee

Approved By:



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08/23/2017 16:07
County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

08/23/2017 16:07
Elee

ACCOUNT ACCOUNT NAME PER JNL SRC EFF DATE REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
U250 TAM CAPITAL FAC 1 DEVELPR FEES					
U250 100110					
TAMDEVFEES CSH-EQTY IN PLD CSH	-48,794.48				
12 1079 GEN 06/01/17 601TLN SYSTEM GENERATED DUE TO LINE		12,622.32 MAY	12,326.84 A	12,622.32	
12 1255 APP 06/13/17 MCOEVN		.00	10,312.50 B	295.48	
12 2482 APP 06/20/17 MCOEVN		.00	10,017.02	-10,017.02	
12 3917 GEN 06/19/17 601TLN SYSTEM GENERATED DUE TO LINE		13,058.14 F	3,041.12	3,041.12	
12 4180 APP 06/27/17 MCOEVN		.00	18,960.50 C	-15,919.38	
12 4627 APP 06/29/17 MCOEVN		.00	16,735.88 D	-32,655.26	
12 4919 GEN 06/30/17 601TLN SYSTEM GENERATED DUE TO LINE		82,000.00 H	.00	49,344.74	
12 5301 APP 06/30/17 VOID		376.00 G	.00	49,720.74	
12 6551 GEN 06/30/17 IA Q4 SYSTEM GENERATED DUE TO LINE		.00	72.51 E	49,648.23	
U250-100110	-48,794.48	108,056.46	58,408.23	49,648.23	853.75
TOTALS FOR FUND U250					
TAM CAPITAL FAC 1 DEVELPR FEES	-48,794.48	108,056.46	58,408.23	49,648.23	853.75

FUND :25 CAPITAL FACILITIES FUND #1

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017						
06/14/2017	AP-061417 ACCOUNTS PAYABLE 06/14/2017		12,326.84 <i>A</i>	101,026.26	137,198.42	36,172.16-
06/16/2017	DC-170439 CK20164168MILLVALLEYSD DEV FEE	13,058.14 <i>F</i>		114,084.40	149,525.26	48,499.00-
06/21/2017	AP-062117 ACCOUNTS PAYABLE 06/21/2017		10,312.50 <i>B</i>	114,084.40	159,837.76	45,753.36-
06/28/2017	AP-062817 ACCOUNTS PAYABLE 06/28/2017		18,960.50 <i>C</i>	114,084.40	178,798.26	64,713.86-
06/30/2017	AP-063017 ACCOUNTS PAYABLE 06/30/2017		16,735.88 <i>D</i>	114,084.40	195,534.14	81,449.74-
06/30/2017	<PO-171522> LPA INC	376.00 <i>G</i>		114,460.40	195,534.14	81,073.74-
06/30/2017	TF-170173 YEAR END TRANSFER	82,000.00 <i>H</i>		196,460.40	195,534.14	926.26
06/30/2017	TF-170189 FOURTH QUARTER INTEREST		72.51 <i>E</i>	196,460.40	195,606.65	853.75
*MONTHLY ACTIVITY AS OF 06/30/2017		95,434.14	58,408.23			
**TOTAL ACTIVITY		95,434.14	58,408.23			
***ENDING BALANCE 06/30/2017				196,460.40	195,606.65	853.75

Fund 40 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Special Reserve Fund 40
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$2,055,298.40
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>	
Cash Transfer 40>14	TF-170130	3/31/2017	-67,585.13	8-25-17
Cash Transfer 14>40	TF-170151	4/30/2017	3,000.00	8-25-17

Total Cash in County Treasury Adjustments		<u>-64,585.13</u>
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Adjusted Cash in County Treasury Balance		1,990,713.27
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Cash Per General Ledger - per Pertaine Report	06/30/2017	\$1,990,713.27
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments		<u>0.00</u>
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Adjusted General Ledger Balance		1,990,713.27
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Difference		<u>0.00</u>
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Prepared By:

Elson Lee

Approved By:



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08/23/2017 16:07
County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

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ACCOUNT		ACCOUNT NAME		BEG. BALANCE		DEBITS		CREDITS		NET CHANGE		END BALANCE	
PER	JNL	SRC	EFF DATE REFERENCE										
U400	TAM	CAP	OUTLAY 1										
U400		100110											
TAMCAP1		CASH-EQTY	IN PLD CSH										
12		1255	APP 06/13/17 MCOEVN		2,095,256.38	.00		17,155.18 A		-17,155.18			
12		2482	APP 06/20/17 MCOEVN			.00		2,664.04 B		-19,819.22			
12		4180	APP 06/27/17 MCOEVN			.00		22,534.57 C		-42,353.79			
12		4627	APP 06/29/17 MCOEVN			.00		326.25 D		-42,680.04			
12		6551	GEN 06/30/17 IA Q4	SYSTEM GENERATED DUE TO LINE		2,722.06 E		.00		-39,957.98			
		U400-100110			2,095,256.38	2,722.06		42,680.04		-39,957.98		2,055,298.40	
TOTALS FOR FUND U400													
		TAM	CAP	OUTLAY 1									
					2,095,256.38	2,722.06		42,680.04		-39,957.98		2,055,298.40	

FUND :40 SPECIAL RESERVE~CAP OUTLAY #1

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
*BALANCE FORWARD 06/01/2017				2,126,893.50	96,222.25	2,030,671.25
06/14/2017 AP-061417	ACCOUNTS PAYABLE 06/14/2017		17,155.18 <i>A</i>	2,126,893.50	113,377.43	2,013,516.07
06/21/2017 AP-062117	ACCOUNTS PAYABLE 06/21/2017		2,664.04 <i>B</i>	2,126,893.50	116,041.47	2,010,852.03
06/28/2017 AP-062817	ACCOUNTS PAYABLE 06/28/2017		22,534.57 <i>C</i>	2,126,893.50	138,576.04	1,988,317.46
06/30/2017 AP-063017	ACCOUNTS PAYABLE 06/30/2017		326.25 <i>D</i>	2,126,893.50	138,902.29	1,987,991.21
06/30/2017 TF-170189	FOURTH QUARTER INTEREST	2,722.06 <i>E</i>		2,129,615.56	138,902.29	1,990,713.27
*MONTHLY ACTIVITY AS OF 06/30/2017						
		2,722.06	42,680.04			
**TOTAL ACTIVITY						
		2,722.06	42,680.04			
***ENDING BALANCE 06/30/2017				2,129,615.56	138,902.29	1,990,713.27

Fund 67 Reconciliations

Tamalpais Union High School District
Reconciliation of Cash in the County Treasury
Insurance Deductable Fund 67
As of June 30, 2017

Cash In County Treasury - per Treasurer's Report	06/30/2017	\$70,471.04
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Adjustments - (Items to be corrected or not on Treasurer's report, but on G/L)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total Cash in County Treasury Adjustments	0.00
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Adjusted Cash in County Treasury Balance	70,471.04
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Cash Per General Ledger - per Pertaine Report	06/30/2017	\$70,471.04
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Adjustments - (Items to be corrected or not in G/L, but in Treasurer's report)

<u>Comments</u>	<u>Transaction</u>	<u>Date</u>	<u>Amount</u>
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Total General Ledger Adjustments	0.00
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Adjusted General Ledger Balance	70,471.04
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Difference	0.00
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Prepared By:

Elson Lee

Approved By:



08/23/2017 16:07
Elee

County of Marin
ACCOUNT TRIAL BALANCE FOR FY17/JUN TO EOY
FUND

ACCOUNT
ACCOUNT NAME
PER JNL SRC EFF DATE REFERENCE

ACCOUNT	ACCOUNT NAME	PER	JNL	SRC	EFF	DATE	REFERENCE	BEG. BALANCE	DEBITS	CREDITS	NET CHANGE	END BALANCE
U670	TAM SELF INS 1											
U670	100110							70,393.49				
TAMSLFN1	CASH-EQTY IN PLD CSH								77.55	.00	77.55	
12	6551 GEN 06/30/17 IA Q4						SYSTEM GENERATED DUE TO LINE					
	U670-100110							70,393.49	77.55	.00	77.55	70,471.04
TOTALS FOR FUND U670												
	TAM SELF INS 1							70,393.49	77.55	.00	77.55	70,471.04

FUND :67 SELF INSURANCE FUND #1

REFERENCE	DESCRIPTION	DEBIT	CREDIT	TOTAL DEBITS	TOTAL CREDITS	BALANCE
	*BALANCE FORWARD 06/01/2017			99,759.27	29,365.78	70,393.49
06/30/2017	TF-170189 FOURTH QUARTER INTEREST	77.55 A		99,836.82	29,365.78	70,471.04
	*MONTHLY ACTIVITY AS OF 06/30/2017	77.55	0.00			
	**TOTAL ACTIVITY	77.55	0.00			
	***ENDING BALANCE 06/30/2017			99,836.82	29,365.78	70,471.04

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Tamalpais Union High

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2017ALL Financial Reporting Software - 2017.2.0
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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Tamalpais Union High

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.