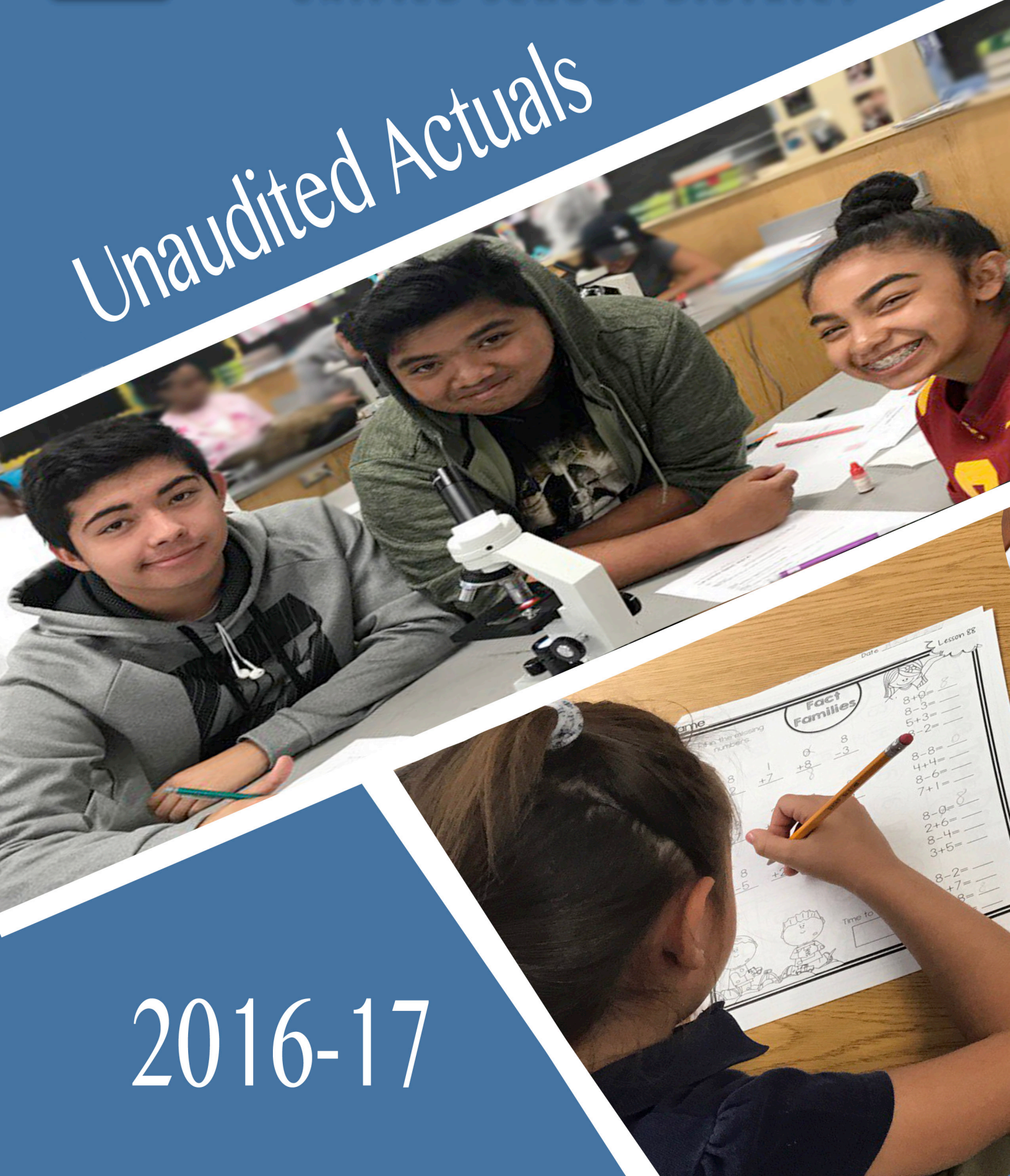




**COVINA-VALLEY**  
UNIFIED SCHOOL DISTRICT

# Unaudited Actuals



2016-17



# COVINA-VALLEY

## UNIFIED SCHOOL DISTRICT

**District Superintendent**  
Richard M. Sheehan, Ed.D.

**Board of Education**  
David G. Bonilla  
Sonia Frasierillo  
Charles M. Kemp  
Sue L. Maulucci  
Darrell A. Myrick

September 18, 2017

To: Board of Education and Richard M. Sheehan, Ed.D.

From: Robert McEntire, Chief Business Officer

Subject: 2016-17 Unaudited Actuals Report

The Unaudited Actuals Report is one of four financial statements school districts are required to file with the State and post for public review.

Each report represents projections and/or actual results of financial condition through specific periods as indicated in the table below. The report(s) include mandated information and disclosures so that the County Office of Education and State can review and gauge the District's fiscal viability. The four mandated reports are as follows:

<u>Report</u>	<u>Period Covered</u>	<u>Filing Date</u>
Adopted Budget	July 1 - June 30	June 30
First Interim	July 1 - October 31	December 15
Second Interim	July 1 - January 31	March 15
Unaudited Actuals	July 1 - June 30	September 15*

On the September 18<sup>th</sup> Agenda, the Unaudited Actuals Report is presented for Board review and authorization. This report includes financial statements for each fund of the District. Also, supplemental documents are submitted which include information concerning student attendance, schedule of long-term debt and capital assets. In accordance with Education Code requirements, the data provided in the Unaudited Actuals Report is required to be audited by our independent auditors for accuracy and compliance.

**Report Format:** The District is required to use a statewide, uniform financial reporting format called Standardized Account Code Structure (SACS) to report annual financial information. The state provides each district with a software application to ensure this format is used. While the SACS format is very helpful, it requires very detailed information to be prepared and generates a final report in excess of 100 pages long.

**District Funds:** All District funds, except for ASBs, are reported on the Unaudited Actuals Report. The District maintains and operates the following funds:

**General Fund:** The General Fund is the chief operating fund for the District. It is used to account for and report all financial resources not accounted for and reported in another fund.

**Adult Education Fund:** Reports all financial activity related to Adult Education programs.

**Child Development Fund:** Reports financial activity related to Federal and State funded childcare programs run by the District and the activity of Kids' Korner, the District's before and after school childcare program.

**Cafeteria Fund:** Reports all financial activity from District Nutrition Services operations.

**Deferred Maintenance Fund:** This fund is used to account separately for the District's expenditures for deferred maintenance purposes.

**Building Fund:** Reports receipts from sales of capital facilities bonds and expenditures for Measure CC facilities projects.

**Capital Facilities Fund:** Reports revenues received from developer fees, and expenditures related to temporary housing and other projects related to modernization projects around the District.

**Special Reserve Fund for Capital Outlay Projects:** Reports redevelopment revenues distributed to the District as pass-through payment facilities monies for capital outlay purposes related to modernization projects around the District.

**Bond Interest and Redemption Fund:** Reports receipt of tax revenues and payments on bonded debt of Measure CC funds. This fund is maintained by the Los Angeles County Auditor-Controller.

**Self-Insurance Fund:** The Self-Insurance Fund consists of four sub-funds: Health and Welfare, Retiree Health and Welfare, Property and Liability, and Workers' Compensation. These funds account for the financial activities as follows:

**Health and Welfare Sub-Fund:** The Health and Welfare sub-fund is used to account for resources committed to the District's medical insurance program.

**Retiree Health and Welfare Sub-Fund:** The Health and Welfare sub-fund is used to account for resources committed to the District's medical insurance program for retirees.

**Property and Liability Sub-Fund:** The Property and Liability sub-fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

**Workers' Compensation Sub-Fund:** The Workers' Compensation sub-fund is used to account for resources committed to the District's self-insurance program for workers' compensation.

All District funds except the Self-Insurance Fund are classified as "Governmental Funds", which means they are kept on a modified accrual basis. In general, this means that only current assets and liabilities are accrued.



The self-insurance funds are kept on a full accrual basis. All assets and liabilities of the self-insurance funds are recognized by the District and recorded in these funds. This includes all estimated liabilities for claims, both known and incurred but not reported (I.B.N.R. claims).

Long-term assets and liabilities are accounted for separately in the Government-Wide Financial Statement as follows:

**General Long-Term Debt:** Records debt that entails a multi-year commitment.

**Capital Assets:** Records capitalized fixed assets (buildings, land, and equipment) and associated depreciation.

**Financial Summary:** The General Fund experienced a net increase in the ending fund balance of \$4,896,736 as outlined in the table below.

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Revenues	117,994,432	28,215,223	146,209,655
Expenditures	(96,425,428)	(44,602,351)	(141,027,779)
Interfund Transfer In	745,527	0	745,527
Interfund Transfer Out	(1,024,015)	(6,652)	(1,030,667)
Special Education Contributions	(11,810,011)	11,810,011	0
Routine Repair and Maintenance Transfer	(3,158,066)	3,158,066	0
Other	75,761	(75,761)	0
Net Increase in Fund Balance	<u>\$ 6,398,200</u>	<u>\$ (1,501,464)</u>	<u>\$ 4,896,736</u>

**Ending Fund Balance:** Based on final calculations, the General Fund's Ending Fund Balance is reported at \$27,370,281. The components of this amount are comprised as following:

Nonspendable Balance	\$1,495,374
Restricted Balance	\$5,113,798
Assigned Balance	\$764,262
Reserve for Economic Uncertainty Balance	\$4,261,754
Unassigned Balance	\$15,735,093

Attachment A lists the differences between the Estimated Actuals Budget and the Unaudited Actuals for the Unrestricted General Fund ending fund balance.

\* - Due to the C-VUSD Board Meeting Schedule, we were granted a filing exemption to September 19<sup>th</sup>.

Budget/Unaudited Actual Adjustment Impact on Unrestricted General Fund Ending Balance June 30 Unaudited Actuals					
Major Changes	2016-17	2017-18	2018-19	2019-20	
Adopted Budget 2016-17 Ending Balance	\$ 14,753,296	\$ 11,418,057	\$ 4,145,170	\$ (8,290,455)	
Adjustment For Actual 2015-16 Ending Balance	\$ 1,600,140	\$ 1,600,140	\$ 1,600,140	\$ 1,600,140	
Revised 2016-17 Ending Balance Reflecting Actuals Adjustment	\$ 16,353,435.96	\$ 13,018,197	\$ 5,745,310	\$ (6,690,315)	
<b>First Interim Adjustments</b>					
Revised LCFF Funding Variables/State	\$ 567,401	\$ 3,162,219	\$ 6,091,992	\$ 8,911,663	
Revised S/C Funding Variables	\$ (147,849)	\$ (740,539)	\$ (1,153,181)	\$ (1,975,252)	
One-time mandated allocation reduced from \$237 to \$214 per ADA	\$ (266,832)	\$ -	\$ -	\$ -	
Decrease in OFL summer program revenue budgeted	\$ (124,865)	\$ (124,865)	\$ (124,865)	\$ (124,865)	
Increase in transportation contribution	\$ (65,343)	\$ (65,343)	\$ (65,343)	\$ (65,343)	
ROP - Portion covered by S/C was reduced from entire amount of \$934,614 to \$750k	\$ (184,614)	\$ (184,614)	\$ (184,614)	\$ (184,614)	
Increase in Child Development contribution due to estimated reduced funding/LAUP staff adde	\$ (206,011)	\$ -	\$ -	\$ -	
Increase in estimated indirect cost charges	\$ 147,879	\$ 147,879	\$ 147,879	\$ 147,879	
Increase in property and liability premium	\$ (29,147)	\$ (29,147)	\$ (29,147)	\$ (29,147)	
Reserve for Charter School litigation	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	
Reserve For Future LACOE System Charges	\$ -	\$ (134,112)	\$ (134,112)	\$ (134,112)	
15/16 Supplemental and Concentration carryover budgeted	\$ (3,322,730)	\$ -	\$ -	\$ -	
Increase to WASC/Model School	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ (22,000)	
Increase in health and welfare benefits	\$ (119,510)	\$ (119,510)	\$ (119,510)	\$ (119,510)	
Special Education 1 FTE Language & Speech Pathologist	\$ (136,749)	\$ (136,749)	\$ (136,749)	\$ (136,749)	
Special Education 11.626 FTE Classified: Instr Aide, Custodian, Coach	\$ (454,482)	\$ (454,482)	\$ (454,482)	\$ (454,482)	
Special Education Cost Increase	\$ (127,489)	\$ (127,489)	\$ (127,489)	\$ (127,489)	
Certificated substitute rate increased from \$120 to \$140	\$ (233,333)	\$ (233,333)	\$ (233,333)	\$ (233,333)	
Certificated 14.4 FTEs budgeted to be reduced in 16/17 but were not	\$ (1,224,000)	\$ (1,224,000)	\$ (1,224,000)	\$ (1,224,000)	
Increase in hours district pays for school helpers from 3 to 3.75	\$ (31,810)	\$ (31,810)	\$ (31,810)	\$ (31,810)	
Change in allocation of playground supervisors provided to site (based on enrollment)	\$ (210,000)	\$ -	\$ -	\$ -	
16/17 Salaries planned to be moved into S/C but were not	\$ (600,000)	\$ (600,000)	\$ (600,000)	\$ -	
17/18 Salaries planned to be moved into S/C but were not	\$ -	\$ (600,000)	\$ (600,000)	\$ -	
Certificated FTEs budgeted to be reduced in 17/18: 13 Teachers, 3 APs, SHS Dean, ATP Adm	\$ -	\$ (1,750,989)	\$ (1,750,989)	\$ (1,750,989)	
Certificated FTEs budgeted to be reduced in 18/19: 11.4 Teachers	\$ -	\$ -	\$ (994,653)	\$ (994,653)	
16/17 Classified 1.75 FTEs: Registrar, 6 hr LVN, Senior custodian less plumber position	\$ (99,000)	\$ (99,000)	\$ (99,000)	\$ (99,000)	
Classified salaries budgeted to be reduced in 16/17 but were not: Classified Staff \$350K	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	
Classified salaries budgeted to be reduced in 17/18 but were not: Classified Staff \$350K	\$ -	\$ (350,000)	\$ (350,000)	\$ (350,000)	
17/18 Expected Reduction in Certificated (3 FTE) due to Projected Enrollment Decline	\$ -	\$ 305,550	\$ 313,391	\$ 313,391	
18/19 Expected Reduction in Certificated (3 FTE) due to Projected Enrollment Decline	\$ -	\$ -	\$ 305,550	\$ 305,550	
Transfer 2015-16 Kids Korner's ending fund balance	\$ 645,000	\$ -	\$ -	\$ -	
Postponement of Korean program	\$ 243,400	\$ 249,762	\$ 256,172	\$ 256,172	
Elementary School Closure	\$ -	\$ 807,519	\$ 818,394	\$ 818,394	
Retirement savings	\$ 39,000	\$ 79,554	\$ 81,403	\$ 81,403	
Mid-year staffing cuts	\$ 50,000	\$ 51,307	\$ 52,624	\$ 52,624	
Supplemental and Concentration Saving 15-16	\$ 1,750,000	\$ -	\$ -	\$ -	
Board election year moved	\$ -	\$ 220,000	\$ (220,000)	\$ (220,000)	
Miscellaneous	\$ 11,986	\$ 23,665	\$ 82,944	\$ -	

**Second Interim Adjustments**

Revised LCFF Funding Variables/State	\$	19,305	\$	(3,018,888)	\$	(902,034)	\$	(643,625)
One-time mandated allocation 17-18 to \$48 per ADA	\$	-	\$	554,053	\$	-	\$	-
CalPERS rate increase 17-18	\$	-	\$	(39,040)	\$	(39,040)	\$	(39,040)
CalPERS rate increase 18-19	\$	-	\$	-	\$	(166,993)	\$	(166,993)
Net change in estimated salaries and benefits	\$	97,012	\$	-	\$	-	\$	-
Reduction of Asst. Dir. TSS	\$	76,191	\$	76,191	\$	76,191	\$	76,191
RDA transfer to Fund 40	\$	(300,000)	\$	(300,000)	\$	(300,000)	\$	(300,000)
New Energy Conservation Project Equipment Lease	\$	(193,368)	\$	(386,735)	\$	(386,735)	\$	(386,735)
Increase in indirect charges	\$	41,528	\$	-	\$	-	\$	-
Special Education Classified Salary and Benefit adjustments	\$	55,477	\$	55,477	\$	55,477	\$	55,477
Salary and Benefits Reductions	\$	220,000	\$	3,625,367	\$	3,721,635	\$	3,721,635
Non-Salary Reductions	\$	-	\$	2,805,000	\$	1,805,000	\$	1,805,000
Miscellaneous	\$	7,608	\$	(42,006)	\$	(59,616)	\$	-

**Estimated Actuals Adjustments**

Revised LCFF Funding Variables/State	\$	-	\$	1,577,145	\$	1,507,972	\$	367,599
S/C 16-17 carryover	\$	2,992,534	\$	-	\$	-	\$	-
Special Education Savings	\$	1,020,097	\$	-	\$	-	\$	-
Revised Expenditure plan: staffing/other expenditure changes	\$	329,291	\$	(61,358)	\$	(559,244)	\$	(559,244)
East San Gabriel Valley Regional Occupational Program	\$	1,000,000	\$	-	\$	(2,000,000)	\$	(1,000,000)
Vacancy savings	\$	581,412	\$	-	\$	-	\$	-
Supplies / Services savings	\$	418,212	\$	-	\$	-	\$	-
Increase in Estimated Interest Earned	\$	50,000	\$	-	\$	-	\$	-
Special Education Contribution	\$	-	\$	(539,982)	\$	-	\$	-
Child Development contribution reduction	\$	139,333	\$	-	\$	-	\$	-
Energy Savings	\$	406,676	\$	-	\$	-	\$	-
Child Nutrition transfer for negative balances	\$	(35,000)	\$	(35,000)	\$	(35,000)	\$	(35,000)
Reduction in estimated health/welfare	\$	-	\$	596,017	\$	-	\$	-
17/18 Pers rate reduction from 15.8% to 15.531	\$	-	\$	33,300	\$	-	\$	-
Increase RDA transfer	\$	(370,115)	\$	-	\$	-	\$	-
Additional planned expenditure reductions	\$	-	\$	-	\$	225,000	\$	225,000
Miscellaneous	\$	-	\$	115,609	\$	20,634	\$	(20,358)

**Unaudited Actuals Adjustments**

Certificated salaries savings	\$	339,227	\$	-	\$	-	\$	-
Classified salaries savings	\$	467,357	\$	-	\$	-	\$	-
Benefits savings	\$	264,996	\$	-	\$	-	\$	-
Supplies underspent	\$	134,585	\$	-	\$	-	\$	-
16-17 Prepaid expenditures	\$	1,436,732	\$	(524,946)	\$	(381,786)	\$	(265,000)
Reduction in projected lottery funding	\$	(58,710)	\$	-	\$	-	\$	-
Standardized bell transfer	\$	(66,863)	\$	-	\$	-	\$	-
Decrease in transportation expenditures	\$	196,641	\$	-	\$	-	\$	-
Revised LCFF Funding Variables/State	\$	144,651	\$	-	\$	-	\$	-
Increase in interest - District	\$	63,206	\$	-	\$	-	\$	-
Increase in interest - SELPA	\$	39,426	\$	-	\$	-	\$	-
Decrease in S/C expenditures	\$	154,296	\$	-	\$	-	\$	-
Reduction in Special Education expenditures	\$	564,975	\$	-	\$	-	\$	-
Increase in Special Education funding	\$	264,821	\$	-	\$	-	\$	-
Miscellaneous	\$	(77,388)	\$	-	\$	-	\$	-

Current Year Impact	\$	5,903,048	\$	2,139,677	\$	1,706,533	\$	5,074,635
Cumulative Impact to Ending Balance	\$	5,903,048	\$	8,042,724	\$	9,749,257	\$	14,823,892

<b>Adjusted Ending Balance Projection</b>	<b>\$</b>	<b>22,256,484</b>	<b>\$</b>	<b>21,060,921</b>	<b>\$</b>	<b>15,494,567</b>	<b>\$</b>	<b>8,133,577</b>
<b><u>Nonspendable and Assignment Portion:</u></b>								
Revolving Cash	\$	35,000	\$	35,000	\$	35,000	\$	35,000
Stores		23,642		23,642		23,642		23,642
Prepaid Expenditures		1,436,732		911,786		530,000		265,000
3% Mandated Reserve for Economic Uncertainties		4,261,754		4,282,414		4,478,026		4,596,341
Reserve for 18-19 GAP LCFF funding		-		-		2,400,000		2,400,000
Reserve for MAA 30%		158,834		158,834		158,834		158,834
Reserve for Saturday Incentive \$		205,428		205,428		205,428		205,428
Reserve for Textbook Adoption		400,000		400,000		400,000		400,000
<b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>	<b>\$</b>	<b><u>15,735,093</u></b>	<b>\$</b>	<b><u>15,043,817</u></b>	<b>\$</b>	<b><u>7,263,637</u></b>	<b>\$</b>	<b><u>49,332</u></b>

\* - Reflects only a portion of the \$3.8 million estimated 2018-19 GAP funding. Does not include 2019-20 estimated GAP funding of \$2.9 million.

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	G	G
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
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	G	
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		
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	110,771,347.97	0.00	110,771,347.97	112,858,120.00	0.00	112,858,120.00	1.9%
2) Federal Revenue		8100-8299	0.00	6,087,514.82	6,087,514.82	0.00	6,573,899.00	6,573,899.00	8.0%
3) Other State Revenue		8300-8599	4,616,377.79	18,095,233.08	22,711,610.87	2,189,386.00	14,766,255.00	16,955,641.00	-25.3%
4) Other Local Revenue		8600-8799	2,606,705.93	4,032,474.90	6,639,180.83	1,285,180.00	2,989,216.00	4,274,396.00	-35.6%
5) TOTAL, REVENUES			117,994,431.69	28,215,222.80	146,209,654.49	116,332,686.00	24,329,370.00	140,662,056.00	-3.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	49,677,322.18	12,101,182.00	61,778,504.18	49,093,037.00	12,046,922.00	61,139,959.00	-1.0%
2) Classified Salaries		2000-2999	12,387,803.54	6,630,142.24	19,017,945.78	12,641,722.00	7,007,550.00	19,649,272.00	3.3%
3) Employee Benefits		3000-3999	21,476,589.48	11,140,787.06	32,617,376.54	23,362,179.00	11,358,150.00	34,720,329.00	6.4%
4) Books and Supplies		4000-4999	3,948,150.75	4,198,989.46	8,147,140.21	5,004,294.00	2,825,975.00	7,830,269.00	-3.9%
5) Services and Other Operating Expenditures		5000-5999	9,151,238.53	3,794,674.83	12,945,913.36	10,089,540.00	3,705,330.00	13,794,870.00	6.6%
6) Capital Outlay		6000-6999	19,697.70	2,609,027.00	2,628,724.70	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	705,358.68	3,816,853.31	4,522,211.99	1,157,013.00	4,318,824.00	5,475,837.00	21.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(940,732.47)	310,694.59	(630,037.88)	(3,454,577.00)	2,716,215.00	(738,362.00)	17.2%
9) TOTAL, EXPENDITURES			96,425,428.39	44,602,350.49	141,027,778.88	97,893,208.00	43,978,966.00	141,872,174.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			21,569,003.30	(16,387,127.69)	5,181,875.61	18,439,478.00	(19,649,596.00)	(1,210,118.00)	-123.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	745,527.17	0.00	745,527.17	100,000.00	0.00	100,000.00	-86.6%
b) Transfers Out		7600-7629	1,024,014.81	6,652.11	1,030,666.92	350,000.00	0.00	350,000.00	-66.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,892,316.03)	14,892,316.03	0.00	(18,860,094.00)	18,860,094.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,170,803.67)	14,885,663.92	(285,139.75)	(19,110,094.00)	18,860,094.00	(250,000.00)	-12.3%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,398,199.63	(1,501,463.77)	4,896,735.86	(670,616.00)	(789,502.00)	(1,460,118.00)	-129.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,858,283.96	6,615,261.30	22,473,545.26	22,256,483.59	5,113,797.53	27,370,281.12	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,858,283.96	6,615,261.30	22,473,545.26	22,256,483.59	5,113,797.53	27,370,281.12	21.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,858,283.96	6,615,261.30	22,473,545.26	22,256,483.59	5,113,797.53	27,370,281.12	21.8%
2) Ending Balance, June 30 (E + F1e)			22,256,483.59	5,113,797.53	27,370,281.12	21,585,867.59	4,324,295.53	25,910,163.12	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	23,642.41	0.00	23,642.41	23,642.41	0.00	23,642.41	0.0%
Prepaid Expenditures		9713	1,436,732.27	0.00	1,436,732.27	1,436,732.27	0.00	1,436,732.27	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,113,797.53	5,113,797.53	0.00	4,341,089.87	4,341,089.87	-15.1%
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	764,261.72	0.00	764,261.72	764,261.72	0.00	764,261.72	0.0%
MAA - 30%	0000	9780	158,834.00		158,834.00				
Site Saturday Incentive	0000	9780	205,427.72		205,427.72				
Textbook Adoption	0000	9780	400,000.00		400,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,261,754.00	0.00	4,261,754.00	4,282,414.00	0.00	4,282,414.00	0.5%
Unassigned/Unappropriated Amount		9790	15,735,093.19	0.00	15,735,093.19	15,043,817.19	(16,794.34)	15,027,022.85	-4.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	31,161,405.53	9,280,690.59	40,442,096.12				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	703.70	0.00	703.70				
c) in Revolving Fund		9130	35,000.00	0.00	35,000.00				
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	428,168.13	2,942,509.08	3,370,677.21				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	23,642.41	0.00	23,642.41				
7) Prepaid Expenditures		9330	1,436,732.27	0.00	1,436,732.27				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			33,085,652.04	12,223,199.67	45,308,851.71				
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	10,829,168.45	7,073,358.96	17,902,527.41				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	36,043.18	36,043.18				
6) TOTAL, LIABILITIES			10,829,168.45	7,109,402.14	17,938,570.59				
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)			22,256,483.59	5,113,797.53	27,370,281.12				

			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							
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	71,758,286.00	0.00	71,758,286.00	77,133,400.00	0.00	77,133,400.00	7.5%
Education Protection Account State Aid - Current Year		8012	15,247,432.00	0.00	15,247,432.00	15,652,708.00	0.00	15,652,708.00	2.7%
State Aid - Prior Years		8019	14,169.97	0.00	14,169.97	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	74,280.10	0.00	74,280.10	74,280.00	0.00	74,280.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,221,835.18	0.00	11,221,835.18	11,261,117.00	0.00	11,261,117.00	0.4%
Unsecured Roll Taxes		8042	219,749.10	0.00	219,749.10	219,749.00	0.00	219,749.00	0.0%
Prior Years' Taxes		8043	122,383.71	0.00	122,383.71	218,066.00	0.00	218,066.00	78.2%
Supplemental Taxes		8044	495,848.13	0.00	495,848.13	465,115.00	0.00	465,115.00	-6.2%
Education Revenue Augmentation Fund (ERAF)		8045	8,401,435.15	0.00	8,401,435.15	6,572,702.00	0.00	6,572,702.00	-21.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,210,583.51	0.00	3,210,583.51	1,260,983.00	0.00	1,260,983.00	-60.7%
Penalties and Interest from Delinquent Taxes		8048	5,345.12	0.00	5,345.12	0.00	0.00	0.00	-100.0%
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			110,771,347.97	0.00	110,771,347.97	112,858,120.00	0.00	112,858,120.00	1.9%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			110,771,347.97	0.00	110,771,347.97	112,858,120.00	0.00	112,858,120.00	1.9%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,392,433.47	2,392,433.47	0.00	2,417,210.00	2,417,210.00	1.0%
Special Education Discretionary Grants		8182	0.00	480,114.48	480,114.48	0.00	577,532.00	577,532.00	20.3%
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	2,122.85	2,122.85	0.00	1,000.00	1,000.00	-52.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,723,203.90	1,723,203.90		2,254,810.00	2,254,810.00	30.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		490,676.09	490,676.09		490,588.00	490,588.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		44,525.00	44,525.00		22,454.00	22,454.00	-49.6%



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		128,482.11	128,482.11		131,086.00	131,086.00	2.0%
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		91,436.00	91,436.00		74,792.00	74,792.00	-18.2%
All Other Federal Revenue	All Other	8290	0.00	734,520.92	734,520.92	0.00	604,427.00	604,427.00	-17.7%
TOTAL, FEDERAL REVENUE			0.00	6,087,514.82	6,087,514.82	0.00	6,573,899.00	6,573,899.00	8.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		7,983,734.24	7,983,734.24		7,847,384.00	7,847,384.00	-1.7%
Prior Years	6500	8319		259,059.15	259,059.15		0.00	0.00	-100.0%
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	2,940,540.00	0.00	2,940,540.00	447,706.00	0.00	447,706.00	-84.8%
Lottery - Unrestricted and Instructional Materials		8560	1,675,837.79	565,885.39	2,241,723.18	1,741,680.00	544,275.00	2,285,955.00	2.0%
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		337,500.00	337,500.00		337,500.00	337,500.00	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		2,422,143.00	2,422,143.00		0.00	0.00	-100.0%
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	0.00	6,526,911.30	6,526,911.30	0.00	6,037,096.00	6,037,096.00	-7.5%
TOTAL, OTHER STATE REVENUE			4,616,377.79	18,095,233.08	22,711,610.87	2,189,386.00	14,766,255.00	16,955,641.00	-25.3%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	976,730.38	0.00	976,730.38	300,000.00	0.00	300,000.00	-69.3%
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	106,664.12	0.00	106,664.12	40,000.00	0.00	40,000.00	-62.5%
Interest		8660	352,632.64	0.00	352,632.64	200,000.00	0.00	200,000.00	-43.3%
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	0.00	202,431.47	202,431.47	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	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	1,170,678.79	653,998.61	1,824,677.40	745,180.00	122,461.00	867,641.00	-52.4%
Tuition		8710	0.00	3,176,044.82	3,176,044.82	0.00	2,866,755.00	2,866,755.00	-9.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,606,705.93	4,032,474.90	6,639,180.83	1,285,180.00	2,989,216.00	4,274,396.00	-35.6%
TOTAL, REVENUES			117,994,431.69	28,215,222.80	146,209,654.49	116,332,686.00	24,329,370.00	140,662,056.00	-3.8%

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	41,920,382.45	9,026,642.15	50,947,024.60	41,783,853.00	9,035,883.00	50,819,736.00	-0.2%
Certificated Pupil Support Salaries		1200	1,568,915.67	1,386,216.18	2,955,131.85	1,671,733.00	1,429,058.00	3,100,791.00	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,009,184.16	1,208,903.58	6,218,087.74	5,401,097.00	1,143,244.00	6,544,341.00	5.2%
Other Certificated Salaries		1900	1,178,839.90	479,420.09	1,658,259.99	236,354.00	438,737.00	675,091.00	-59.3%
TOTAL, CERTIFICATED SALARIES			49,677,322.18	12,101,182.00	61,778,504.18	49,093,037.00	12,046,922.00	61,139,959.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	996,303.32	4,001,202.30	4,997,505.62	1,218,781.00	4,252,647.00	5,471,428.00	9.5%
Classified Support Salaries		2200	4,942,032.14	1,365,714.18	6,307,746.32	4,654,914.00	1,435,136.00	6,090,050.00	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	729,443.00	591,735.51	1,321,178.51	822,744.00	623,525.00	1,446,269.00	9.5%
Clerical, Technical and Office Salaries		2400	5,189,693.12	597,274.57	5,786,967.69	5,679,932.00	611,231.00	6,291,163.00	8.7%
Other Classified Salaries		2900	530,331.96	74,215.68	604,547.64	265,351.00	85,011.00	350,362.00	-42.0%
TOTAL, CLASSIFIED SALARIES			12,387,803.54	6,630,142.24	19,017,945.78	12,641,722.00	7,007,550.00	19,649,272.00	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,071,860.05	1,452,316.12	7,524,176.17	7,148,423.00	1,506,587.00	8,655,010.00	15.0%
PERS		3201-3202	1,509,137.06	671,571.33	2,180,708.39	1,781,191.00	751,768.00	2,532,959.00	16.2%
OASDI/Medicare/Alternative		3301-3302	1,690,967.27	697,405.02	2,388,372.29	1,684,509.00	750,654.00	2,435,163.00	2.0%
Health and Welfare Benefits		3401-3402	10,634,330.49	2,872,370.04	13,506,700.53	11,174,975.00	2,911,337.00	14,086,312.00	4.3%
Unemployment Insurance		3501-3502	29,453.53	9,247.20	38,700.73	34,145.00	13,805.00	47,950.00	23.9%
Workers' Compensation		3601-3602	932,398.97	281,203.93	1,213,602.90	925,854.00	285,984.00	1,211,838.00	-0.1%
OPEB, Allocated		3701-3702	232,157.27	67,941.20	300,098.47	235,037.00	64,937.00	299,974.00	0.0%
OPEB, Active Employees		3751-3752	226,150.19	71,157.23	297,307.42	222,865.00	78,088.00	300,953.00	1.2%
Other Employee Benefits		3901-3902	150,134.65	5,017,574.99	5,167,709.64	155,180.00	4,994,990.00	5,150,170.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			21,476,589.48	11,140,787.06	32,617,376.54	23,362,179.00	11,358,150.00	34,720,329.00	6.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,226.79	2,318,363.25	2,324,590.04	0.00	400,000.00	400,000.00	-82.8%
Books and Other Reference Materials		4200	2,696.01	7,050.46	9,746.47	620.00	2,508.00	3,128.00	-67.9%
Materials and Supplies		4300	3,316,963.67	1,687,985.80	5,004,949.47	4,807,769.00	2,369,810.00	7,177,579.00	43.4%
Noncapitalized Equipment		4400	622,264.28	185,589.95	807,854.23	195,905.00	53,657.00	249,562.00	-69.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,948,150.75	4,198,989.46	8,147,140.21	5,004,294.00	2,825,975.00	7,830,269.00	-3.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	956,629.84	1,577,954.75	2,534,584.59	1,013,293.00	1,486,961.00	2,500,254.00	-1.4%
Travel and Conferences		5200	352,596.43	94,640.03	447,236.46	134,007.00	195,122.00	329,129.00	-26.4%
Dues and Memberships		5300	118,570.05	18,666.86	137,236.91	80,317.00	18,695.00	99,012.00	-27.9%
Insurance		5400 - 5450	543,846.00	0.00	543,846.00	575,846.00	0.00	575,846.00	5.9%
Operations and Housekeeping Services		5500	2,844,640.57	157,754.89	3,002,395.46	3,267,346.00	127,998.00	3,395,344.00	13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	933,529.14	70,737.07	1,004,266.21	839,516.00	96,691.00	936,207.00	-6.8%
Transfers of Direct Costs		5710	(123,756.61)	123,756.61	0.00	(225,491.00)	225,491.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,680.84	8,470.40	10,151.24	(18,341.00)	3,200.00	(15,141.00)	-249.2%
Professional/Consulting Services and Operating Expenditures		5800	2,825,929.47	1,721,565.25	4,547,494.72	4,078,127.00	1,528,041.00	5,606,168.00	23.3%
Communications		5900	697,572.80	21,128.97	718,701.77	344,920.00	23,131.00	368,051.00	-48.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,151,238.53	3,794,674.83	12,945,913.36	10,089,540.00	3,705,330.00	13,794,870.00	6.6%

			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	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,609,027.00	2,609,027.00	0.00	0.00	0.00	-100.0%
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	19,697.70	0.00	19,697.70	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,697.70	2,609,027.00	2,628,724.70	0.00	0.00	0.00	-100.0%
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	117,007.12	3,408,934.59	3,525,941.71	318,545.00	3,747,758.00	4,066,303.00	15.3%
Payments to County Offices		7142	403,591.24	0.00	403,591.24	451,733.00	0.00	451,733.00	11.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	407,918.72	407,918.72	0.00	562,500.00	562,500.00	37.9%
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	40,481.81	0.00	40,481.81	91,762.00	0.00	91,762.00	126.7%
Other Debt Service - Principal		7439	144,278.51	0.00	144,278.51	294,973.00	8,566.00	303,539.00	110.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			705,358.68	3,816,853.31	4,522,211.99	1,157,013.00	4,318,824.00	5,475,837.00	21.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(310,694.59)	310,694.59	0.00	(2,716,215.00)	2,716,215.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(630,037.88)	0.00	(630,037.88)	(738,362.00)	0.00	(738,362.00)	17.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(940,732.47)	310,694.59	(630,037.88)	(3,454,577.00)	2,716,215.00	(738,362.00)	17.2%
TOTAL, EXPENDITURES									
			96,425,428.39	44,602,350.49	141,027,778.88	97,893,208.00	43,978,966.00	141,872,174.00	0.6%

			2016-17 Unaudited Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		745,527.17	0.00	745,527.17	100,000.00	0.00	100,000.00	-86.6%
(a) TOTAL, INTERFUND TRANSFERS IN			745,527.17	0.00	745,527.17	100,000.00	0.00	100,000.00	-86.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	50,000.00	0.00	50,000.00	New
Other Authorized Interfund Transfers Out	7619		1,024,014.81	6,652.11	1,030,666.92	300,000.00	0.00	300,000.00	-70.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,024,014.81	6,652.11	1,030,666.92	350,000.00	0.00	350,000.00	-66.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(14,892,316.03)	14,892,316.03	0.00	(18,860,094.00)	18,860,094.00	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			(14,892,316.03)	14,892,316.03	0.00	(18,860,094.00)	18,860,094.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(15,170,803.67)	14,885,663.92	(285,139.75)	(19,110,094.00)	18,860,094.00	(250,000.00)	-12.3%



Description			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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	110,771,347.97	0.00	110,771,347.97	112,858,120.00	0.00	112,858,120.00	1.9%
2) Federal Revenue		8100-8299	0.00	6,087,514.82	6,087,514.82	0.00	6,573,899.00	6,573,899.00	8.0%
3) Other State Revenue		8300-8599	4,616,377.79	18,095,233.08	22,711,610.87	2,189,386.00	14,766,255.00	16,955,641.00	-25.3%
4) Other Local Revenue		8600-8799	2,606,705.93	4,032,474.90	6,639,180.83	1,285,180.00	2,989,216.00	4,274,396.00	-35.6%
5) TOTAL, REVENUES			117,994,431.69	28,215,222.80	146,209,654.49	116,332,686.00	24,329,370.00	140,662,056.00	-3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		61,946,009.41	27,625,613.08	89,571,622.49	65,861,396.00	27,429,098.00	93,290,494.00	4.2%
2) Instruction - Related Services	2000-2999		10,933,690.61	4,074,297.27	15,007,987.88	10,606,703.00	3,556,349.00	14,163,052.00	-5.6%
3) Pupil Services	3000-3999		5,454,872.10	3,024,384.65	8,479,256.75	5,519,260.00	2,865,508.00	8,384,768.00	-1.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,863,718.20	388,293.89	7,252,012.09	4,771,636.00	2,734,700.00	7,506,336.00	3.5%
8) Plant Services	8000-8999		10,521,779.39	5,672,908.29	16,194,687.68	9,977,200.00	3,074,487.00	13,051,687.00	-19.4%
9) Other Outgo	9000-9999	Except 7600-7699	705,358.68	3,816,853.31	4,522,211.99	1,157,013.00	4,318,824.00	5,475,837.00	21.1%
10) TOTAL, EXPENDITURES			96,425,428.39	44,602,350.49	141,027,778.88	97,893,208.00	43,978,966.00	141,872,174.00	0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			21,569,003.30	(16,387,127.69)	5,181,875.61	18,439,478.00	(19,649,596.00)	(1,210,118.00)	-123.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	745,527.17	0.00	745,527.17	100,000.00	0.00	100,000.00	-86.6%
b) Transfers Out		7600-7629	1,024,014.81	6,652.11	1,030,666.92	350,000.00	0.00	350,000.00	-66.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,892,316.03)	14,892,316.03	0.00	(18,860,094.00)	18,860,094.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,170,803.67)	14,885,663.92	(285,139.75)	(19,110,094.00)	18,860,094.00	(250,000.00)	-12.3%

Description			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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,398,199.63	(1,501,463.77)	4,896,735.86	(670,616.00)	(789,502.00)	(1,460,118.00)	-129.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
	9791		15,858,283.96	6,615,261.30	22,473,545.26	22,256,483.59	5,113,797.53	27,370,281.12	21.8%
b) Audit Adjustments									
	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			15,858,283.96	6,615,261.30	22,473,545.26	22,256,483.59	5,113,797.53	27,370,281.12	21.8%
d) Other Restatements									
	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			15,858,283.96	6,615,261.30	22,473,545.26	22,256,483.59	5,113,797.53	27,370,281.12	21.8%
2) Ending Balance, June 30 (E + F1e)									
			22,256,483.59	5,113,797.53	27,370,281.12	21,585,867.59	4,324,295.53	25,910,163.12	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
	9711		35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores									
	9712		23,642.41	0.00	23,642.41	23,642.41	0.00	23,642.41	0.0%
Prepaid Expenditures									
	9713		1,436,732.27	0.00	1,436,732.27	1,436,732.27	0.00	1,436,732.27	0.0%
All Others									
	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
	9740		0.00	5,113,797.53	5,113,797.53	0.00	4,341,089.87	4,341,089.87	-15.1%
c) Committed									
Stabilization Arrangements									
	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
MAA - 30%	0000	9780	764,261.72	0.00	764,261.72	764,261.72	0.00	764,261.72	0.0%
Site Saturday Incentive	0000	9780	158,834.00		158,834.00				
Textbook Adoption	0000	9780	205,427.72		205,427.72				
		9780	400,000.00		400,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
	9789		4,261,754.00	0.00	4,261,754.00	4,282,414.00	0.00	4,282,414.00	0.5%
Unassigned/Unappropriated Amount									
	9790		15,735,093.19	0.00	15,735,093.19	15,043,817.19	(16,794.34)	15,027,022.85	-4.5%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	250,939.12	81,246.12
6264	Educator Effectiveness (15-16)	393,722.01	0.00
6300	Lottery: Instructional Materials	870,275.50	1,014,550.50
6500	Special Education	1,534,887.76	1,707,106.76
6512	Special Ed: Mental Health Services	596,854.30	421,275.30
7338	College Readiness Block Grant	334,545.65	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	385,860.27	383,364.27
9010	Other Restricted Local	746,712.92	733,546.92
Total, Restricted Balance		5,113,797.53	4,341,089.87

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,991,719.00	17,381,464.00	8.7%
3) Other State Revenue		8300-8599	43,470,979.72	42,712,866.00	-1.7%
4) Other Local Revenue		8600-8799	(6,883.43)	0.00	-100.0%
5) TOTAL, REVENUES			59,455,815.29	60,094,330.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	59,462,698.72	60,094,330.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,462,698.72	60,094,330.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,883.43)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,883.43)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,883.43	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,883.43	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,883.43	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,147,241.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,672,409.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,819,651.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	19,819,651.22		
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			19,819,651.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (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
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	15,991,719.00	17,381,464.00	8.7%
TOTAL, FEDERAL REVENUE			15,991,719.00	17,381,464.00	8.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	37,630,651.78	37,460,411.00	-0.5%
Prior Years	6500	8319	546,412.94	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,293,915.00	5,252,455.00	-0.8%
TOTAL, OTHER STATE REVENUE			43,470,979.72	42,712,866.00	-1.7%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	(6,883.43)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(6,883.43)	0.00	-100.0%
TOTAL, REVENUES			59,455,815.29	60,094,330.00	1.1%

			2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	21,285,634.00	22,633,919.00	6.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	38,177,064.72	37,460,411.00	-1.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			59,462,698.72	60,094,330.00	1.1%
TOTAL, EXPENDITURES			59,462,698.72	60,094,330.00	1.1%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,991,719.00	17,381,464.00	8.7%
3) Other State Revenue		8300-8599	43,470,979.72	42,712,866.00	-1.7%
4) Other Local Revenue		8600-8799	(6,883.43)	0.00	-100.0%
5) TOTAL, REVENUES			59,455,815.29	60,094,330.00	1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	59,462,698.72	60,094,330.00	1.1%
10) TOTAL, EXPENDITURES			59,462,698.72	60,094,330.00	1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,883.43)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,883.43)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,883.43	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,883.43	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,883.43	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	139,931.00	48,000.00	-65.7%
3) Other State Revenue		8300-8599	4,230,652.02	3,387,081.00	-19.9%
4) Other Local Revenue		8600-8799	793,175.29	715,156.40	-9.8%
5) TOTAL, REVENUES			5,163,758.31	4,150,237.40	-19.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,457,219.84	1,340,963.00	-8.0%
2) Classified Salaries		2000-2999	823,694.07	791,874.00	-3.9%
3) Employee Benefits		3000-3999	821,022.28	652,377.00	-20.5%
4) Books and Supplies		4000-4999	381,111.73	243,478.00	-36.1%
5) Services and Other Operating Expenditures		5000-5999	345,613.37	264,343.00	-23.5%
6) Capital Outlay		6000-6999	0.00	48,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	267,868.62	311,830.00	16.4%
9) TOTAL, EXPENDITURES			4,096,529.91	3,652,865.00	-10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,067,228.40	497,372.40	-53.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,067,228.40	497,372.40	-53.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,382.64	1,480,177.10	267.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,382.64	1,480,177.10	267.9%
d) Other Restatements		9795	10,566.06	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,948.70	1,480,177.10	258.4%
2) Ending Balance, June 30 (E + F1e)			1,480,177.10	1,977,549.50	33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,580.05	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,227,015.35	1,734,523.36	41.4%
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	214,581.70	243,026.14	13.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,259,369.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	61,171.99		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	100.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	344,101.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	38,580.05		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,703,323.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	223,146.05		
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			223,146.05		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,480,177.10		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	60,000.00	48,000.00	-20.0%
All Other Federal Revenue	All Other	8290	79,931.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			139,931.00	48,000.00	-65.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	3,939,342.53	3,387,081.00	-14.0%
All Other State Revenue	All Other	8590	291,309.49	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,230,652.02	3,387,081.00	-19.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,239.91	872.00	-89.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	740,724.01	648,642.95	-12.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	44,211.37	65,641.45	48.5%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>793,175.29</b>	<b>715,156.40</b>	<b>-9.8%</b>
<b>TOTAL, REVENUES</b>			<b>5,163,758.31</b>	<b>4,150,237.40</b>	<b>-19.6%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	964,521.30	892,915.00	-7.4%
Certificated Pupil Support Salaries		1200	205,467.88	126,220.00	-38.6%
Certificated Supervisors' and Administrators' Salaries		1300	257,888.80	294,828.00	14.3%
Other Certificated Salaries		1900	29,341.86	27,000.00	-8.0%
TOTAL, CERTIFICATED SALARIES			1,457,219.84	1,340,963.00	-8.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	230,031.71	237,454.00	3.2%
Classified Support Salaries		2200	146,416.21	116,561.00	-20.4%
Classified Supervisors' and Administrators' Salaries		2300	78,210.00	79,368.00	1.5%
Clerical, Technical and Office Salaries		2400	356,979.78	348,224.00	-2.5%
Other Classified Salaries		2900	12,056.37	10,267.00	-14.8%
TOTAL, CLASSIFIED SALARIES			823,694.07	791,874.00	-3.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	142,123.53	121,345.00	-14.6%
PERS		3201-3202	107,352.47	101,210.00	-5.7%
OASDI/Medicare/Alternative		3301-3302	94,358.75	91,096.00	-3.5%
Health and Welfare Benefits		3401-3402	330,283.40	285,314.00	-13.6%
Unemployment Insurance		3501-3502	1,172.61	1,522.00	29.8%
Workers' Compensation		3601-3602	34,554.55	31,993.00	-7.4%
OPEB, Allocated		3701-3702	5,855.60	6,073.00	3.7%
OPEB, Active Employees		3751-3752	7,943.88	8,865.00	11.6%
Other Employee Benefits		3901-3902	97,377.49	4,959.00	-94.9%
TOTAL, EMPLOYEE BENEFITS			821,022.28	652,377.00	-20.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	194,217.52	153,566.00	-20.9%
Noncapitalized Equipment		4400	186,894.21	89,912.00	-51.9%
TOTAL, BOOKS AND SUPPLIES			381,111.73	243,478.00	-36.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,520.33	12,542.00	-24.1%
Dues and Memberships		5300	4,832.85	4,000.00	-17.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	91,312.62	91,574.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,337.47	3,164.00	-40.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,223.08	4,865.00	15.2%
Professional/Consulting Services and Operating Expenditures		5800	202,410.02	127,628.00	-36.9%
Communications		5900	20,977.00	20,570.00	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			345,613.37	264,343.00	-23.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	48,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	48,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
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
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	267,868.62	311,830.00	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			267,868.62	311,830.00	16.4%
TOTAL, EXPENDITURES			4,096,529.91	3,652,865.00	-10.8%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	139,931.00	48,000.00	-65.7%
3) Other State Revenue		8300-8599	4,230,652.02	3,387,081.00	-19.9%
4) Other Local Revenue		8600-8799	793,175.29	715,156.40	-9.8%
5) TOTAL, REVENUES			5,163,758.31	4,150,237.40	-19.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,978,688.14	1,696,806.00	-14.2%
2) Instruction - Related Services	2000-2999		1,283,304.18	1,205,151.00	-6.1%
3) Pupil Services	3000-3999		278,064.51	169,834.00	-38.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	7,565.00	New
7) General Administration	7000-7999		267,868.62	311,830.00	16.4%
8) Plant Services	8000-8999		288,604.46	261,679.00	-9.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,096,529.91	3,652,865.00	-10.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,067,228.40	497,372.40	-53.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,067,228.40	497,372.40	-53.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,382.64	1,480,177.10	267.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,382.64	1,480,177.10	267.9%
d) Other Restatements		9795	10,566.06	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			412,948.70	1,480,177.10	258.4%
2) Ending Balance, June 30 (E + F1e)			1,480,177.10	1,977,549.50	33.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	38,580.05	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,227,015.35	1,734,523.36	41.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	214,581.70	243,026.14	13.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5810	Other Restricted Federal	41,657.68	41,657.68
6391	Adult Education Block Grant Program	1,148,037.08	1,646,892.08
9010	Other Restricted Local	37,320.59	45,973.60
Total, Restricted Balance		1,227,015.35	1,734,523.36

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	250,200.00	250,200.00	0.0%
3) Other State Revenue		8300-8599	1,178,573.44	1,295,486.00	9.9%
4) Other Local Revenue		8600-8799	1,045,807.76	990,576.00	-5.3%
5) TOTAL, REVENUES			2,474,581.20	2,536,262.00	2.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	682,724.80	689,380.00	1.0%
2) Classified Salaries		2000-2999	773,573.01	864,688.00	11.8%
3) Employee Benefits		3000-3999	494,230.16	526,948.00	6.6%
4) Books and Supplies		4000-4999	39,802.70	38,077.00	-4.3%
5) Services and Other Operating Expenditures		5000-5999	88,065.28	85,124.00	-3.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	103,994.08	141,754.00	36.3%
9) TOTAL, EXPENDITURES			2,182,390.03	2,345,971.00	7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			292,191.17	190,291.00	-34.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,488.85	41,733.00	-13.9%
b) Transfers Out		7600-7629	148,488.85	141,733.00	-4.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			192,191.17	90,291.00	-53.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,969.14	278,160.31	223.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,969.14	278,160.31	223.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,969.14	278,160.31	223.6%
2) Ending Balance, June 30 (E + F1e)			278,160.31	368,451.31	32.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	600.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	277,560.31	368,451.31	32.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	165,509.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	27,756.82		
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	181,506.58		
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	600.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			375,372.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	97,212.55		
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			97,212.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			278,160.31		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	250,200.00	250,200.00	0.0%
TOTAL, FEDERAL REVENUE			250,200.00	250,200.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,136,499.62	1,295,486.00	14.0%
All Other State Revenue	All Other	8590	42,073.82	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,178,573.44	1,295,486.00	9.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,403.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	63,913.50	57,832.00	-9.5%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	953,040.85	932,744.00	-2.1%
Other Local Revenue					
All Other Local Revenue		8699	18,450.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,045,807.76	990,576.00	-5.3%
TOTAL, REVENUES			2,474,581.20	2,536,262.00	2.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	528,285.88	528,122.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	154,438.92	161,258.00	4.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			682,724.80	689,380.00	1.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	63,147.80	71,286.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	65,760.00	66,730.00	1.5%
Clerical, Technical and Office Salaries		2400	101,239.06	110,321.00	9.0%
Other Classified Salaries		2900	543,426.15	616,351.00	13.4%
TOTAL, CLASSIFIED SALARIES			773,573.01	864,688.00	11.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	64,083.47	76,525.00	19.4%
PERS		3201-3202	85,538.82	124,927.00	46.0%
OASDI/Medicare/Alternative		3301-3302	77,810.22	87,063.00	11.9%
Health and Welfare Benefits		3401-3402	193,424.78	205,304.00	6.1%
Unemployment Insurance		3501-3502	760.68	789.00	3.7%
Workers' Compensation		3601-3602	21,882.72	23,311.00	6.5%
OPEB, Allocated		3701-3702	3,037.49	3,493.00	15.0%
OPEB, Active Employees		3751-3752	4,618.16	4,536.00	-1.8%
Other Employee Benefits		3901-3902	43,073.82	1,000.00	-97.7%
TOTAL, EMPLOYEE BENEFITS			494,230.16	526,948.00	6.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,700.50	31,277.00	-7.2%
Noncapitalized Equipment		4400	6,102.20	6,800.00	11.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,802.70	38,077.00	-4.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,703.64	7,612.00	13.6%
Dues and Memberships		5300	450.00	450.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	14,429.50	20,175.00	39.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,909.68	1,800.00	-63.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	23,685.24	15,796.00	-33.3%
Professional/Consulting Services and Operating Expenditures		5800	19,457.86	14,902.00	-23.4%
Communications		5900	6,929.36	12,889.00	86.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			88,065.28	85,124.00	-3.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	103,994.08	141,754.00	36.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,994.08	141,754.00	36.3%
TOTAL, EXPENDITURES			2,182,390.03	2,345,971.00	7.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	48,488.85	41,733.00	-13.9%
(a) TOTAL, INTERFUND TRANSFERS IN			48,488.85	41,733.00	-13.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	148,488.85	141,733.00	-4.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			148,488.85	141,733.00	-4.5%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(100,000.00)	(100,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	250,200.00	250,200.00	0.0%
3) Other State Revenue		8300-8599	1,178,573.44	1,295,486.00	9.9%
4) Other Local Revenue		8600-8799	1,045,807.76	990,576.00	-5.3%
5) TOTAL, REVENUES			2,474,581.20	2,536,262.00	2.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,096,321.11	1,155,286.00	5.4%
2) Instruction - Related Services	2000-2999		193,346.86	199,499.00	3.2%
3) Pupil Services	3000-3999		698,031.92	740,918.00	6.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		103,994.08	141,754.00	36.3%
8) Plant Services	8000-8999		90,696.06	108,514.00	19.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,182,390.03	2,345,971.00	7.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			292,191.17	190,291.00	-34.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,488.85	41,733.00	-13.9%
b) Transfers Out		7600-7629	148,488.85	141,733.00	-4.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	(100,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			192,191.17	90,291.00	-53.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,969.14	278,160.31	223.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,969.14	278,160.31	223.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,969.14	278,160.31	223.6%
2) Ending Balance, June 30 (E + F1e)			278,160.31	368,451.31	32.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	600.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	277,560.31	368,451.31	32.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	94,025.23	94,025.23
9010	Other Restricted Local	183,535.08	274,426.08
Total, Restricted Balance		277,560.31	368,451.31

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,849,784.70	4,588,176.00	-5.4%
3) Other State Revenue		8300-8599	355,973.76	357,056.00	0.3%
4) Other Local Revenue		8600-8799	781,821.10	778,597.00	-0.4%
5) TOTAL, REVENUES			5,987,579.56	5,723,829.00	-4.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,062,644.55	2,195,890.00	6.5%
3) Employee Benefits		3000-3999	638,445.94	658,043.00	3.1%
4) Books and Supplies		4000-4999	2,709,566.91	3,109,457.00	14.8%
5) Services and Other Operating Expenditures		5000-5999	258,706.70	338,248.00	30.7%
6) Capital Outlay		6000-6999	219,456.13	219,930.00	0.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	146.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	258,175.18	284,778.00	10.3%
9) TOTAL, EXPENDITURES			6,146,995.41	6,806,492.00	10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(159,415.85)	(1,082,663.00)	579.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	188,702.66	50,000.00	-73.5%
b) Transfers Out		7600-7629	141,418.23	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			47,284.43	50,000.00	5.7%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(112,131.42)	(1,032,663.00)	820.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,479,287.49	6,367,156.07	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,479,287.49	6,367,156.07	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,479,287.49	6,367,156.07	-1.7%
2) Ending Balance, June 30 (E + F1e)			6,367,156.07	5,334,493.07	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	37,161.32	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,329,994.75	5,284,493.07	-16.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	50,000.00	New
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,865,790.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	28,808.72		
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	767,335.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	37,161.32		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,699,095.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	331,939.66		
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			331,939.66		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,367,156.07		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,849,784.70	4,588,176.00	-5.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,849,784.70	4,588,176.00	-5.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	355,973.76	357,056.00	0.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			355,973.76	357,056.00	0.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	686,440.41	610,480.00	-11.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	58,822.90	54,323.00	-7.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,557.79	113,794.00	211.3%
TOTAL, OTHER LOCAL REVENUE			781,821.10	778,597.00	-0.4%
TOTAL, REVENUES			5,987,579.56	5,723,829.00	-4.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,587,476.94	1,658,532.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	210,526.84	221,258.00	5.1%
Clerical, Technical and Office Salaries		2400	264,640.27	284,815.00	7.6%
Other Classified Salaries		2900	0.50	31,285.00	6256900.0%
TOTAL, CLASSIFIED SALARIES			2,062,644.55	2,195,890.00	6.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	173,301.76	167,160.00	-3.5%
OASDI/Medicare/Alternative		3301-3302	156,957.01	120,682.00	-23.1%
Health and Welfare Benefits		3401-3402	260,773.21	319,039.00	22.3%
Unemployment Insurance		3501-3502	1,026.06	1,567.00	52.7%
Workers' Compensation		3601-3602	30,962.31	32,938.00	6.4%
OPEB, Allocated		3701-3702	4,580.46	4,815.00	5.1%
OPEB, Active Employees		3751-3752	8,058.14	8,592.00	6.6%
Other Employee Benefits		3901-3902	2,786.99	3,250.00	16.6%
TOTAL, EMPLOYEE BENEFITS			638,445.94	658,043.00	3.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	264,766.81	349,804.00	32.1%
Noncapitalized Equipment		4400	161,750.81	166,192.00	2.7%
Food		4700	2,283,049.29	2,593,461.00	13.6%
TOTAL, BOOKS AND SUPPLIES			2,709,566.91	3,109,457.00	14.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,275.89	10,544.00	99.9%
Dues and Memberships		5300	1,603.89	4,215.00	162.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,242.50	35,276.00	24.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,630.98	19,586.00	11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(38,059.56)	(5,520.00)	-85.5%
Professional/Consulting Services and Operating Expenditures		5800	243,946.76	272,164.00	11.6%
Communications		5900	66.24	1,983.00	2893.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			258,706.70	338,248.00	30.7%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	219,456.13	219,930.00	0.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			219,456.13	219,930.00	0.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	146.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	146.00	New
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	258,175.18	284,778.00	10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			258,175.18	284,778.00	10.3%
<b>TOTAL, EXPENDITURES</b>			6,146,995.41	6,806,492.00	10.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	50,000.00	New
Other Authorized Interfund Transfers In		8919	188,702.66	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			188,702.66	50,000.00	-73.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	141,418.23	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			141,418.23	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			47,284.43	50,000.00	5.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,849,784.70	4,588,176.00	-5.4%
3) Other State Revenue		8300-8599	355,973.76	357,056.00	0.3%
4) Other Local Revenue		8600-8799	781,821.10	778,597.00	-0.4%
5) TOTAL, REVENUES			5,987,579.56	5,723,829.00	-4.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,860,577.73	6,486,292.00	10.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		258,175.18	284,778.00	10.3%
8) Plant Services	8000-8999		28,242.50	35,276.00	24.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	146.00	New
10) TOTAL, EXPENDITURES			6,146,995.41	6,806,492.00	10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(159,415.85)	(1,082,663.00)	579.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	188,702.66	50,000.00	-73.5%
b) Transfers Out		7600-7629	141,418.23	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			47,284.43	50,000.00	5.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(112,131.42)	(1,032,663.00)	820.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,479,287.49	6,367,156.07	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,479,287.49	6,367,156.07	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,479,287.49	6,367,156.07	-1.7%
2) Ending Balance, June 30 (E + F1e)			6,367,156.07	5,334,493.07	-16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	37,161.32	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,329,994.75	5,284,493.07	-16.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	50,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	6,267,585.19	5,168,062.51
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	62,409.56	107,547.56
5330	Child Nutrition: Summer Food Service Program Operations	0.00	8,883.00
Total, Restricted Balance		6,329,994.75	5,284,493.07

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	167.16	0.00	-100.0%
5) TOTAL, REVENUES			167.16	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	57,966.66	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			57,966.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(57,799.50)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(57,799.50)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,799.50	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,799.50	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,799.50	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(109.63)		
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	109.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (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
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	167.16	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			167.16	0.00	-100.0%
TOTAL, REVENUES			167.16	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	57,966.66	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,966.66	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			57,966.66	0.00	-100.0%

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



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	167.16	0.00	-100.0%
5) TOTAL, REVENUES			167.16	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		57,966.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			57,966.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(57,799.50)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(57,799.50)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,799.50	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,799.50	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,799.50	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	198,563.66	132,772.00	-33.1%
5) TOTAL, REVENUES			198,563.66	132,772.00	-33.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	385,451.12	380,737.00	-1.2%
3) Employee Benefits		3000-3999	158,627.89	174,296.00	9.9%
4) Books and Supplies		4000-4999	2,160,226.18	381,434.00	-82.3%
5) Services and Other Operating Expenditures		5000-5999	4,327,663.24	1,593,774.00	-63.2%
6) Capital Outlay		6000-6999	22,798,619.50	15,250,170.00	-33.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	388,208.07	374,600.00	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,218,796.00	18,155,011.00	-39.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(30,020,232.34)	(18,022,239.00)	-40.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,652.11	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,006,652.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,986,419.77	(18,022,239.00)	-200.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,261,472.07	32,477,298.84	127.7%
b) Audit Adjustments		9793	229,407.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,490,879.07	32,477,298.84	124.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,490,879.07	32,477,298.84	124.1%
2) Ending Balance, June 30 (E + F1e)			32,477,298.84	14,455,059.84	-55.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,477,298.84	14,455,059.84	-55.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	34,143,682.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	66,364.97		
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			34,210,047.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,732,749.11		
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			1,732,749.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			32,477,298.84		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	186,614.97	132,272.00	-29.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,948.69	500.00	-95.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,563.66	132,772.00	-33.1%
TOTAL, REVENUES			198,563.66	132,772.00	-33.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	126,688.29	127,272.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	173,937.00	176,510.00	1.5%
Clerical, Technical and Office Salaries		2400	84,825.83	76,955.00	-9.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			385,451.12	380,737.00	-1.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,898.39	59,133.00	13.9%
OASDI/Medicare/Alternative		3301-3302	27,424.73	29,126.00	6.2%
Health and Welfare Benefits		3401-3402	70,210.49	77,209.00	10.0%
Unemployment Insurance		3501-3502	192.92	190.00	-1.5%
Workers' Compensation		3601-3602	5,821.56	5,711.00	-1.9%
OPEB, Allocated		3701-3702	1,552.11	1,488.00	-4.1%
OPEB, Active Employees		3751-3752	1,427.69	1,439.00	0.8%
Other Employee Benefits		3901-3902	100.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			158,627.89	174,296.00	9.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	806,005.74	117,334.00	-85.4%
Noncapitalized Equipment		4400	1,354,220.44	264,100.00	-80.5%
TOTAL, BOOKS AND SUPPLIES			2,160,226.18	381,434.00	-82.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,640.00	2,750.00	4.2%
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	33,194.86	3,000.00	-91.0%
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	4,291,828.38	1,588,024.00	-63.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,327,663.24</b>	<b>1,593,774.00</b>	<b>-63.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	14,615.35	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,372,392.03	15,250,170.00	-31.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	411,612.12	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>22,798,619.50</b>	<b>15,250,170.00</b>	<b>-33.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	29,228.07	42,100.00	44.0%
Other Debt Service - Principal		7439	358,980.00	332,500.00	-7.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>388,208.07</b>	<b>374,600.00</b>	<b>-3.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,218,796.00</b>	<b>18,155,011.00</b>	<b>-39.9%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	6,652.11	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,652.11	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	48,000,000.00	0.00	-100.0%
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			48,000,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			48,006,652.11	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	198,563.66	132,772.00	-33.1%
5) TOTAL, REVENUES			198,563.66	132,772.00	-33.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		29,234,480.49	17,780,411.00	-39.2%
9) Other Outgo	9000-9999	Except 7600-7699	984,315.51	374,600.00	-61.9%
10) TOTAL, EXPENDITURES			30,218,796.00	18,155,011.00	-39.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(30,020,232.34)	(18,022,239.00)	-40.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,652.11	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	48,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,006,652.11	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,986,419.77	(18,022,239.00)	-200.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,261,472.07	32,477,298.84	127.7%
b) Audit Adjustments		9793	229,407.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			14,490,879.07	32,477,298.84	124.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,490,879.07	32,477,298.84	124.1%
2) Ending Balance, June 30 (E + F1e)			32,477,298.84	14,455,059.84	-55.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	32,477,298.84	14,455,059.84	-55.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	299,471.99	275,100.00	-8.1%
5) TOTAL, REVENUES			299,471.99	275,100.00	-8.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,124.20	1,500.00	33.4%
3) Employee Benefits		3000-3999	474.84	401.00	-15.6%
4) Books and Supplies		4000-4999	19,244.45	21,000.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	251,403.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,843.49	274,304.00	1216.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			278,628.50	796.00	-99.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			278,628.50	796.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	556,004.21	834,632.71	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			556,004.21	834,632.71	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,004.21	834,632.71	50.1%
2) Ending Balance, June 30 (E + F1e)			834,632.71	835,428.71	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	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	834,632.71	835,428.71	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	830,858.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,774.28		
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			834,632.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			834,632.71		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,335.52	100.00	-98.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	292,136.47	275,000.00	-5.9%
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			299,471.99	275,100.00	-8.1%
TOTAL, REVENUES			299,471.99	275,100.00	-8.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,124.20	1,500.00	33.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,124.20	1,500.00	33.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	156.11	170.00	8.9%
OASDI/Medicare/Alternative		3301-3302	85.93	113.00	31.5%
Health and Welfare Benefits		3401-3402	202.67	52.00	-74.3%
Unemployment Insurance		3501-3502	0.52	1.00	92.3%
Workers' Compensation		3601-3602	16.83	23.00	36.7%
OPEB, Allocated		3701-3702	4.41	5.00	13.4%
OPEB, Active Employees		3751-3752	8.37	6.00	-28.3%
Other Employee Benefits		3901-3902	0.00	31.00	New
TOTAL, EMPLOYEE BENEFITS			474.84	401.00	-15.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,186.15	13,000.00	6.7%
Noncapitalized Equipment		4400	7,058.30	8,000.00	13.3%
TOTAL, BOOKS AND SUPPLIES			19,244.45	21,000.00	9.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	251,403.00	New
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	251,403.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,843.49	274,304.00	1216.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	299,471.99	275,100.00	-8.1%
5) TOTAL, REVENUES			299,471.99	275,100.00	-8.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,843.49	22,901.00	9.9%
8) Plant Services	8000-8999		0.00	251,403.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,843.49	274,304.00	1216.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			278,628.50	796.00	-99.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			278,628.50	796.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	556,004.21	834,632.71	50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			556,004.21	834,632.71	50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			556,004.21	834,632.71	50.1%
2) Ending Balance, June 30 (E + F1e)			834,632.71	835,428.71	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	834,632.71	835,428.71	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	902.14	0.00	-100.0%
5) TOTAL, REVENUES			902.14	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	468,144.00	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			468,144.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(467,241.86)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	976,730.38	300,000.00	-69.3%
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			976,730.38	300,000.00	-69.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			509,488.52	300,000.00	-41.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,750.11	588,238.63	647.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,750.11	588,238.63	647.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,750.11	588,238.63	647.0%
2) Ending Balance, June 30 (E + F1e)			588,238.63	888,238.63	51.0%
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	588,238.63	888,238.63	51.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	952,852.87		
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	437.16		
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			953,290.03		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	365,051.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			365,051.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			588,238.63		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	902.14	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			902.14	0.00	-100.0%
TOTAL, REVENUES			902.14	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	468,144.00	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			468,144.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>468,144.00</b>	<b>0.00</b>	<b>-100.0%</b>

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	976,730.38	300,000.00	-69.3%
(a) TOTAL, INTERFUND TRANSFERS IN			976,730.38	300,000.00	-69.3%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			976,730.38	300,000.00	-69.3%



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	902.14	0.00	-100.0%
5) TOTAL, REVENUES			902.14	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		468,144.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			468,144.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(467,241.86)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	976,730.38	300,000.00	-69.3%
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			976,730.38	300,000.00	-69.3%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			509,488.52	300,000.00	-41.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,750.11	588,238.63	647.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,750.11	588,238.63	647.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,750.11	588,238.63	647.0%
2) Ending Balance, June 30 (E + F1e)			588,238.63	888,238.63	51.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	588,238.63	888,238.63	51.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,566.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,249,784.00	12,539,544.00	2.4%
5) TOTAL, REVENUES			12,339,350.00	12,539,544.00	1.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,732,010.00	13,355,710.00	13.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,732,010.00	13,355,710.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			607,340.00	(816,166.00)	-234.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			607,340.00	(816,166.00)	-234.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,048,198.00	8,655,538.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,048,198.00	8,655,538.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,048,198.00	8,655,538.00	7.5%
2) Ending Balance, June 30 (E + F1e)			8,655,538.00	7,839,372.00	-9.4%
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	8,655,538.00	7,839,372.00	-9.4%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,655,538.00		
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			8,655,538.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,655,538.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	89,566.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			89,566.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	10,216,994.00	12,172,279.00	19.1%
Unsecured Roll		8612	318,631.00	124,010.00	-61.1%
Prior Years' Taxes		8613	213,746.00	106,873.00	-50.0%
Supplemental Taxes		8614	242,968.00	121,484.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	43,298.00	0.00	-100.0%
Interest		8660	49,659.00	14,898.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	1,164,488.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,249,784.00	12,539,544.00	2.4%
TOTAL, REVENUES			12,339,350.00	12,539,544.00	1.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,848,338.00	5,435,600.00	12.1%
Bond Interest and Other Service Charges		7434	6,883,672.00	7,920,110.00	15.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>11,732,010.00</b>	<b>13,355,710.00</b>	<b>13.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,732,010.00</b>	<b>13,355,710.00</b>	<b>13.8%</b>



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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,566.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	12,249,784.00	12,539,544.00	2.4%
5) TOTAL, REVENUES			12,339,350.00	12,539,544.00	1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,732,010.00	13,355,710.00	13.8%
10) TOTAL, EXPENDITURES			11,732,010.00	13,355,710.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			607,340.00	(816,166.00)	-234.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			607,340.00	(816,166.00)	-234.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,048,198.00	8,655,538.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,048,198.00	8,655,538.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,048,198.00	8,655,538.00	7.5%
2) Ending Balance, June 30 (E + F1e)			8,655,538.00	7,839,372.00	-9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,655,538.00	7,839,372.00	-9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	645,527.17	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			(645,527.17)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(645,527.17)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	670,479.56	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			670,479.56	0.00	-100.0%
d) Other Restatements		9795	(24,952.39)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,527.17	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
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
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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 EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	645,527.17	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			645,527.17	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(645,527.17)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	645,527.17	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			(645,527.17)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(645,527.17)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	670,479.56	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			670,479.56	0.00	-100.0%
d) Other Restatements		9795	(24,952.39)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			645,527.17	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,009,034.97	17,531,263.00	3.1%
5) TOTAL, REVENUES			17,009,034.97	17,531,263.00	3.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,105,671.74	17,105,111.00	0.0%
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			17,105,671.74	17,105,111.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(96,636.77)	426,152.00	-541.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(96,636.77)	426,152.00	-541.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,061,928.19	965,291.42	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,928.19	965,291.42	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,061,928.19	965,291.42	-9.1%
2) Ending Net Position, June 30 (E + F1e)			965,291.42	1,391,443.42	44.1%
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	965,291.42	1,391,443.42	44.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,129,143.97		
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	50,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	209,419.27		
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			7,388,563.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,423,271.82		
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			6,423,271.82		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			965,291.42		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,415.84	22,400.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,862,681.84	17,506,629.00	3.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	112,937.29	2,234.00	-98.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,009,034.97	17,531,263.00	3.1%
TOTAL, REVENUES			17,009,034.97	17,531,263.00	3.1%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	17,105,197.01	17,104,636.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	474.73	475.00	0.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,105,671.74	17,105,111.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			17,105,671.74	17,105,111.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,009,034.97	17,531,263.00	3.1%
5) TOTAL, REVENUES			17,009,034.97	17,531,263.00	3.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		17,105,671.74	17,105,111.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			17,105,671.74	17,105,111.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(96,636.77)	426,152.00	-541.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(96,636.77)	426,152.00	-541.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,061,928.19	965,291.42	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,061,928.19	965,291.42	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,061,928.19	965,291.42	-9.1%
2) Ending Net Position, June 30 (E + F1e)			965,291.42	1,391,443.42	44.1%
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	965,291.42	1,391,443.42	44.1%

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

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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,602.82	11,578.19	11,640.15	11,446.10	11,446.10	11,580.55
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,602.82	11,578.19	11,640.15	11,446.10	11,446.10	11,580.55
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	43.92	43.92	43.92	44.28	44.28	44.28
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	43.92	43.92	43.92	44.28	44.28	44.28
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,646.74	11,622.11	11,684.07	11,490.38	11,490.38	11,624.83
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	2,886,240.00		2,886,240.00			2,886,240.00
Work in Progress	28,563,082.00		28,563,082.00	30,803,877.00	33,762,104.00	25,604,855.00
Total capital assets not being depreciated	31,449,322.00	0.00	31,449,322.00	30,803,877.00	33,762,104.00	28,491,095.00
Capital assets being depreciated:						
Land Improvements	78,327,888.00		78,327,888.00			78,327,888.00
Buildings	119,081,626.00		119,081,626.00	39,164,655.00		158,246,281.00
Equipment	12,926,366.00		12,926,366.00	248,188.00		13,174,554.00
Total capital assets being depreciated	210,335,880.00	0.00	210,335,880.00	39,412,843.00	0.00	249,748,723.00
Accumulated Depreciation for:						
Land Improvements	(34,690,632.00)		(34,690,632.00)	(3,773,864.00)		(38,464,496.00)
Buildings	(56,395,404.00)		(56,395,404.00)	(5,947,928.00)		(62,343,332.00)
Equipment	(11,640,149.00)	(114,003.00)	(11,754,152.00)	(254,893.00)		(12,009,045.00)
Total accumulated depreciation	(102,726,185.00)	(114,003.00)	(102,840,188.00)	(9,976,685.00)	0.00	(112,816,873.00)
Total capital assets being depreciated, net	107,609,695.00	(114,003.00)	107,495,692.00	29,436,158.00	0.00	136,931,850.00
Governmental activity capital assets, net	139,059,017.00	(114,003.00)	138,945,014.00	60,240,035.00	33,762,104.00	165,422,945.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	62.44%
	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	\$73,142,402.55
	Appropriations Subject to Limit	\$73,142,402.55
	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.	3.97%
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 Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

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 18, 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:

For County Office of Education:

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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, Part A	Special Ed: IDEA Basic Local	Special Ed: IDEA Preschool	Special Ed: IDEA Preschool Local	Sp Ed: IDEA Mental Health	Sp Ed: IDEA mental Health	Sp Ed: IDEA Mental Health
FEDERAL CATALOG NUMBER						14-15	15-16
RESOURCE CODE	3010	3310	3315	3320	3327	3327.1	3327.2
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	161,371.21					256.99	6,645.00
2. a. Current Year Award	2,266,935.00	2,342,125.00	60,672.00	186,058.00	140,779.00		
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	2,266,935.00	2,342,125.00	60,672.00	186,058.00	140,779.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,428,306.21	2,342,125.00	60,672.00	186,058.00	140,779.00	256.99	6,645.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,213,136.21	1,934,767.00	48,453.00	50,809.00	91,660.99		6,645.00
7. Contributed Matching Funds	159.31	0.00					
8. Total Available (sum lines 5, 6, & 7)	1,213,295.52	1,934,767.00	48,453.00	50,809.00	91,660.99	0.00	6,645.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,723,363.21	2,342,125.00	60,672.00	87,327.31	140,779.00		6,645.00
10. Non Donor-Authorized Expenditures		278,802.18	12,517.10				
11. Total Expenditures (lines 9 & 10)	1,723,363.21	2,620,927.18	73,189.10	87,327.31	140,779.00	0.00	6,645.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(510,067.69)	(407,358.00)	(12,219.00)	(36,518.31)	(49,118.01)	0.00	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	510,067.69	407,358.00	12,219.00	36,518.31	49,118.01		
14. Unused Grant Award Calculation (line 4 minus line 9)	704,943.00	0.00	0.00	98,730.69	0.00	256.99	0.00
15. If Carryover is allowed, enter line 14 amount here	704,943.00	0.00	0.00	98,730.69	0.00	256.99	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,723,203.90	2,342,125.00	60,672.00	87,327.31	140,779.00	0.00	6,645.00

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

FEDERAL PROGRAM NAME	Sp Ed: IDEA Preschool Staff Dev	Sp Ed: IDEA Preschool Staff Dev	Sp Ed: IDEA Preschool Staff Dev	Sp Ed: IDEA Early Intervention, Part C	Sp Ed: IDEA Supporting Inclusive Practices	Sp Ed: IDEA Supporting Inclusive Practices	Carl D. Perkins Career & Tech Ed
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3345	3345.1	3345.2	3385	3386	3386.1	3550
REVENUE OBJECT	8182	8182	8182	8182/8590	8182	8182	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover						12,975.63	
2. a. Current Year Award	610.00	269.67	0.01	302,546.00	34,375.00		91,436.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	610.00	269.67	0.01	302,546.00	34,375.00	0.00	91,436.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	610.00	269.67	0.01	302,546.00	34,375.00	12,975.63	91,436.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00			85,298.00	0.00	5,478.63	39,658.15
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	85,298.00	0.00	5,478.63	39,658.15
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures				294,270.85	1,118.86	12,975.63	91,436.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	294,270.85	1,118.86	12,975.63	91,436.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	(208,972.85)	(1,118.86)	(7,497.00)	(51,777.85)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable				208,972.85	1,118.86	7,497.00	51,777.85
14. Unused Grant Award Calculation (line 4 minus line 9)	610.00	269.67	0.01	8,275.15	33,256.14	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	610.00	269.67	0.01	8,275.15	33,256.14	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	294,270.85	1,118.86	12,975.63	91,436.00

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

FEDERAL PROGRAM NAME	Title II, Part A Teacher Quality	Title III, Immigrant	Title III, Limited English Proficient	McKinney-Vento	YCC	TOTAL
FEDERAL CATALOG NUMBER						
RESOURCE CODE	4035	4201	4203	5630	5811	
REVENUE OBJECT	8290	8290	8290	8290	8699	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Carryover	231,066.37	22,070.94	98,489.00	101.50		532,976.64
2. a. Current Year Award	372,059.00	24,033.00	124,140.00	2,100.00	66,954.39	6,015,092.07
b. Transferability (NCLB/ESSA)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	372,059.00	24,033.00	124,140.00	2,100.00	66,954.39	6,015,092.07
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	603,125.37	46,103.94	222,629.00	2,201.50	66,954.39	6,548,068.71
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year		2,998.94	8,714.00			11,712.94
6. Cash Received in Current Year	457,716.37	19,072.00	120,245.00	0.00	2,387.77	4,075,327.12
7. Contributed Matching Funds			1,692.26		(2,387.77)	(536.20)
8. Total Available (sum lines 5, 6, & 7)	457,716.37	22,070.94	130,651.26	0.00	0.00	4,086,503.86
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	490,676.09	44,525.00	130,174.37	2,100.00	66,954.39	5,495,142.71
10. Non Donor-Authorized Expenditures						291,319.28
11. Total Expenditures (lines 9 & 10)	490,676.09	44,525.00	130,174.37	2,100.00	66,954.39	5,786,461.99
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)	(32,959.72)	(22,454.06)	476.89	(2,100.00)	(66,954.39)	(1,408,638.85)
a. Unearned Revenue			476.89			476.89
b. Accounts Payable						0.00
c. Accounts Receivable	32,959.72	22,454.06		2,100.00	66,954.39	1,409,115.74
14. Unused Grant Award Calculation (line 4 minus line 9)	112,449.28	1,578.94	92,454.63	101.50	0.00	1,052,926.00
15. If Carryover is allowed, enter line 14 amount here	112,449.28	1,578.94	92,454.63	101.50	0.00	1,052,926.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	490,676.09	44,525.00	128,482.11	2,100.00	69,342.16	5,495,678.91

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

STATE PROGRAM NAME	ASES	CA Partnership Academies	Sp Ed: Workability	Agricultural Career Tech Ed.	STRS on-Behalf Pension Contributions	TOTAL
RESOURCE CODE	6010	63850.5	6520	7010	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Carryover		33,924.00				33,924.00
2. a. Current Year Award	337,500.00	0.00	194,583.00	5,854.00	4,985,427.33	5,523,364.33
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	337,500.00	0.00	194,583.00	5,854.00	4,985,427.33	5,523,364.33
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	337,500.00	33,924.00	194,583.00	5,854.00	4,985,427.33	5,557,288.33
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	303,750.00	0.00	128,375.00	5,854.00	4,985,427.33	5,423,406.33
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	303,750.00	0.00	128,375.00	5,854.00	4,985,427.33	5,423,406.33
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	337,500.00	0.00	194,583.00	5,854.00	4,985,427.33	5,523,364.33
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	337,500.00	0.00	194,583.00	5,854.00	4,985,427.33	5,523,364.33
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)	(33,750.00)	0.00	(66,208.00)	0.00	0.00	(99,958.00)
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable	33,750.00	0.00	66,208.00	0.00	0.00	99,958.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	33,924.00	0.00	0.00	0.00	33,924.00
15. If Carryover is allowed, enter line 14 amount here	0.00	33,924.00	0.00	0.00	0.00	33,924.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	337,500.00	0.00	194,583.00	5,854.00	4,985,427.33	5,523,364.33

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)		
<b>AWARD</b>		
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
<b>REVENUES</b>		
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
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	315,902.76	315,902.76
2. a. Current Year Award	455,592.92	455,592.92
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	455,592.92	455,592.92
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	771,495.68	771,495.68
<b>REVENUES</b>		
5. Cash Received in Current Year	455,592.92	455,592.92
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)	455,592.92	455,592.92
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	520,556.56	520,556.56
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	520,556.56	520,556.56
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	250,939.12	250,939.12

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

STATE PROGRAM NAME	Clean Energy Jobs	Educator Effectiveness	Lottery Instructional Materials	Special Education	Special Education Low Incidence	Special Ed Mental Health	College Readiness Block Grant
RESOURCE CODE	6230	6264	6300	6500	65001	6512	7338
REVENUE OBJECT	8590	8590	8560	8311/8319/8710	8311	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	186,884.00	881,537.00	2,620,680.41		21,434.87	489,402.71	
2. a. Current Year Award	2,422,143.00		532,591.29	10,243,788.04	26,095.63	718,263.00	465,416.00
b. Other Adjustments			33,294.10			8.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,422,143.00	0.00	565,885.39	10,243,788.04	26,095.63	718,271.00	465,416.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,609,027.00	881,537.00	3,186,565.80	10,243,788.04	47,530.50	1,207,673.71	465,416.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,183,727.00	0.00	309,594.39	9,678,531.03	26,095.63	545,799.00	465,416.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	238,416.00	0.00	256,291.00	565,257.01	0.00	172,472.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	238,416.00	0.00	256,291.00	565,257.01	0.00	172,472.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,422,143.00	0.00	565,885.39	10,243,788.04	26,095.63	718,271.00	465,416.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,609,027.00	487,814.99	2,316,290.30	10,243,788.04	22,218.39	759,074.10	130,870.35
11. Non Donor-Authorized Expenditures				11,518,691.09			
12. Total Expenditures (line 10 plus line 11)	2,609,027.00	487,814.99	2,316,290.30	21,762,479.13	22,218.39	759,074.10	130,870.35
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	393,722.01	870,275.50	0.00	25,312.11	448,599.61	334,545.65

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

STATE PROGRAM NAME	RMA	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	8980	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	186,679.20	4,386,618.19
2. a. Current Year Award		14,408,296.96
b. Other Adjustments		33,302.10
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	14,441,599.06
3. Required Matching Funds/Other	3,158,066.00	3,158,066.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,344,745.20	21,986,283.25
<b>REVENUES</b>		
5. Cash Received in Current Year	0.00	13,209,163.05
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,232,436.01
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,232,436.01
8. Contributed Matching Funds	3,158,066.00	3,158,066.00
9. Total Available (sum lines 5, 7c, & 8)	3,158,066.00	17,599,665.06
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	2,958,884.93	19,527,968.10
11. Non Donor-Authorized Expenditures		11,518,691.09
12. Total Expenditures (line 10 plus line 11)	2,958,884.93	31,046,659.19
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	385,860.27	2,458,315.15



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

LOCAL PROGRAM NAME	Donations	ASB Donations	Accounts Receivable	Sacramento Trip	Rotry Mini Grant	Shop Cards	Book Replacement
RESOURCE CODE	90001	90003	90005	90007	90009	9011	90015
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	264,868.07			2,918.41	6,282.06	6,574.11	71,041.49
2. a. Current Year Award	287,305.75	106,841.02	6,113.51	30,126.97	5,330.00	3,770.90	7,015.90
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	287,305.75	106,841.02	6,113.51	30,126.97	5,330.00	3,770.90	7,015.90
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	552,173.82	106,841.02	6,113.51	33,045.38	11,612.06	10,345.01	78,057.39
<b>REVENUES</b>							
5. Cash Received in Current Year	287,305.75	739.74	405.00	30,126.97	5,330.00	3,770.90	7,015.90
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	106,101.28	5,708.51	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	106,101.28	5,708.51	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	287,305.75	106,841.02	6,113.51	30,126.97	5,330.00	3,770.90	7,015.90
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	296,671.49	106,841.02	6,113.51	31,295.52	6,044.45	1,532.92	2,072.95
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	296,671.49	106,841.02	6,113.51	31,295.52	6,044.45	1,532.92	2,072.95
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	255,502.33	0.00	0.00	1,749.86	5,567.61	8,812.09	75,984.44

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

LOCAL PROGRAM NAME	Library Collections	DHH PTA	Traweek After School Robotics Club	South Hills After School Dance Club	Arts For All	CVESB	Parent Project
RESOURCE CODE	90017	90030	90031	90033	90035	90055	90081
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	31,380.46	2,245.82					2,840.72
2. a. Current Year Award	27,429.73	3,075.00	5,000.00	5,000.00	15,300.00	8,126.07	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	27,429.73	3,075.00	5,000.00	5,000.00	15,300.00	8,126.07	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	58,810.19	5,320.82	5,000.00	5,000.00	15,300.00	8,126.07	2,840.72
<b>REVENUES</b>							
5. Cash Received in Current Year	27,429.73	3,075.00	5,000.00	5,000.00	15,300.00	8,126.07	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	27,429.73	3,075.00	5,000.00	5,000.00	15,300.00	8,126.07	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	21,154.01	1,863.50	300.00	50.59	15,300.00	1,966.83	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	21,154.01	1,863.50	300.00	50.59	15,300.00	1,966.83	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	37,656.18	3,457.32	4,700.00	4,949.41	0.00	6,159.24	2,840.72

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

LOCAL PROGRAM NAME	TEAL Project	Medi-Cal Administration	AP Testing	STAR Testing	CELDT	AP Site Testing	Mandate Block Grant
RESOURCE CODE	90097	93000	94001	94002	94004	94005	96000
REVENUE OBJECT	8699	8290	8290/8699	8590	8590	8699	8980
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	495.15	114,796.96		15,234.53		1,200.00	80,000.00
2. a. Current Year Award	2,000.00	268,302.00	85,013.14	27,326.12	6,360.00	510.00	
b. Other Adjustments							(80,000.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,000.00	268,302.00	85,013.14	27,326.12	6,360.00	510.00	(80,000.00)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,495.15	383,098.96	85,013.14	42,560.65	6,360.00	1,710.00	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,000.00	268,302.00	85,013.14	0.00	0.00	510.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	27,326.12	6,360.00	0.00	(80,000.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	27,326.12	6,360.00	0.00	(80,000.00)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,000.00	268,302.00	85,013.14	27,326.12	6,360.00	510.00	(80,000.00)
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	670.52	106,785.49	68,663.14	532.76	3,573.27	1,679.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	670.52	106,785.49	68,663.14	532.76	3,573.27	1,679.00	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,824.63	276,313.47	16,350.00	42,027.89	2,786.73	31.00	0.00

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

LOCAL PROGRAM NAME	Friends of Covina Valley	TOTAL
RESOURCE CODE	97000	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	6,652.11	606,529.89
2. a. Current Year Award		899,946.11
b. Other Adjustments		(80,000.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	819,946.11
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,652.11	1,426,476.00
<b>REVENUES</b>		
5. Cash Received in Current Year	0.00	754,450.20
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	65,495.91
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	65,495.91
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	819,946.11
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	6,652.11	679,763.08
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	6,652.11	679,763.08
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	746,712.92

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	61,778,504.18	301	0.00	303	61,778,504.18	305	365,001.63		307	61,413,502.55	309
2000 - Classified Salaries	19,017,945.78	311	0.00	313	19,017,945.78	315	849,954.45		317	18,167,991.33	319
3000 - Employee Benefits	32,617,376.54	321	300,098.47	323	32,317,278.07	325	594,283.21		327	31,722,994.86	329
4000 - Books, Supplies Equip Replace. (6500)	8,147,140.21	331	8,975.16	333	8,138,165.05	335	2,526,915.49		337	5,611,249.56	339
5000 - Services. . . & 7300 - Indirect Costs	12,315,875.48	341	225.00	343	12,315,650.48	345	4,597,698.46		347	7,717,952.02	349
TOTAL					133,567,543.56	365	TOTAL			124,633,690.32	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	50,942,011.74		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,997,505.62		380
3. STRS. . . . .	3101 & 3102	6,219,989.05		382
4. PERS. . . . .	3201 & 3202	410,715.82		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,198,233.96		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	8,799,763.05		385
7. Unemployment Insurance. . . . .	3501 & 3502	27,916.84		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	849,756.54		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	194,339.63		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	4,181,414.01		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		77,821,646.26		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		6,517.88		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		77,815,128.38		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. . . . .		62.44%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.44%
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). . . . .	124,633,690.32
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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	172,699,856.00	(1.00)	172,699,855.00	70,626,864.00	22,882,221.00	220,444,498.00	13,501,164.00
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	118,255,046.00	(112,883,978.00)	5,371,068.00	4,475,308.00	1,075,945.00	8,770,431.00	1,361,987.00
Net Pension Liability		112,883,978.00	112,883,978.00	16,558,313.00	8,189,027.00	121,253,264.00	8,189,027.00
Net OPEB Obligation	364,279.00	(366.00)	363,913.00	970,989.00	517,999.00	816,903.00	331,075.00
Compensated Absences Payable	1,505,229.00		1,505,229.00	61,166.00		1,566,395.00	
Governmental activities long-term liabilities	292,824,410.00	(367.00)	292,824,043.00	92,692,640.00	32,665,192.00	352,851,491.00	23,383,253.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2015-16 Actual</b>			<b>2016-17 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	69,630,681.49		69,630,681.49			73,142,402.55
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,682.58		11,682.58			11,646.74
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2015-16</b>			<b>Adjustments to 2016-17</b>		
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>B. CURRENT YEAR GANN ADA</b> (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2016-17 P2 Report</b>			<b>2017-18 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	11,646.74		11,646.74	11,490.38		11,490.38
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)			11,646.74			11,490.38
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	74,280.10		74,280.10	74,280.00		74,280.00
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)	11,221,835.18		11,221,835.18	11,261,117.00		11,261,117.00
5. Unsecured Roll Taxes (Object 8042)	219,749.10		219,749.10	219,749.00		219,749.00
6. Prior Years' Taxes (Object 8043)	122,383.71		122,383.71	218,066.00		218,066.00
7. Supplemental Taxes (Object 8044)	495,848.13		495,848.13	465,115.00		465,115.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	8,401,435.15		8,401,435.15	6,572,702.00		6,572,702.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	5,345.12		5,345.12	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)	4,187,313.89		4,187,313.89	1,560,983.00		1,560,983.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	24,728,190.38	0.00	24,728,190.38	20,372,012.00	0.00	20,372,012.00
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)	24,728,190.38	0.00	24,728,190.38	20,372,012.00	0.00	20,372,012.00



	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,243,209.30			1,265,186.00
<b>OTHER EXCLUSIONS</b>						
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)			1,243,209.30			1,265,186.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	87,005,718.00		87,005,718.00	92,786,108.00		92,786,108.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	14,169.97		14,169.97	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	87,019,887.97	0.00	87,019,887.97	92,786,108.00	0.00	92,786,108.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	146,209,654.49		146,209,654.49	140,662,056.00		140,662,056.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	352,632.64		352,632.64	200,000.00		200,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			69,630,681.49			73,142,402.55
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9969			0.9866
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			73,142,402.55			74,825,083.02
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			24,728,190.38			20,372,012.00
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)			1,397,608.80			1,378,845.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			49,657,421.47			55,718,257.02
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			49,657,421.47			55,718,257.02
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])			179,839.09			108,342.81
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,908,029.47			20,480,354.81
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)			49,477,582.38			55,609,914.21
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,908,029.47			
b. State Subventions (Line D8)			49,477,582.38			
c. Less: Excluded Appropriations (Line C23)			1,243,209.30			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			73,142,402.55			

California Dept of Education  
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**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) 5,019,693.39
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 108,094,034.64

**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) 4.64%

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

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

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

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

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

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

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

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,776,075.07
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,256,932.64
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,880.34
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)	629,061.31
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)	7,706,949.36
9. Carry-Forward Adjustment (Part IV, Line F)	(772,958.51)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,933,990.85

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	87,993,667.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,007,987.88
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,522,626.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	758,493.92
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)	33,372.91
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)	12,295.09
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)	12,928,294.51
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)	3,828,661.29
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,078,395.95
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,669,364.10
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)	135,833,160.30

**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)

5.67%

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

(Line A10 divided by Line B18)

5.10%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,706,949.36</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>528,411.68</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.77%) 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 (7.77%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.77%) times Part III, Line B18); zero if positive	<u>(2,318,875.52)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(2,318,875.52)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.97%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,159,437.76) is applied to the current year calculation and the remainder (\$-1,159,437.76) is deferred to one or more future years:	<u>4.82%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-772,958.51) is applied to the current year calculation and the remainder (\$-1,545,917.01) is deferred to one or more future years:	<u>5.10%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(772,958.51)</u>

Approved indirect cost rate: 7.77%  
Highest rate used in any program: 7.77%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,599,112.19	124,251.02	7.77%
01	3320	81,031.19	6,296.12	7.77%
01	3327	116,648.71	8,547.29	7.33%
01	3385	273,054.52	21,216.33	7.77%
01	3386	13,078.31	1,016.18	7.77%
01	3550	87,081.90	4,354.10	5.00%
01	4035	455,299.33	35,376.76	7.77%
01	4201	41,314.84	3,210.16	7.77%
01	4203	127,621.93	2,552.44	2.00%
01	6010	41,032.26	842.74	2.05%
01	6264	452,644.51	35,170.48	7.77%
01	6512	635,257.49	44,396.43	6.99%
01	6520	180,553.95	14,029.05	7.77%
01	7338	121,434.86	9,435.49	7.77%
11	6391	3,447,472.57	267,868.62	7.77%
12	5025	232,161.09	18,038.91	7.77%
12	6105	1,106,973.95	85,955.17	7.76%
13	5310	5,455,311.95	258,175.18	4.73%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		2,620,680.41	2,620,680.41
2. State Lottery Revenue	8560	1,675,837.79		565,885.39	2,241,723.18
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)		1,675,837.79	0.00	3,186,565.80	4,862,403.59
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		2,316,290.30	2,316,290.30
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,675,837.79			1,675,837.79
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 )		1,675,837.79	0.00	2,316,290.30	3,992,128.09
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	870,275.50	870,275.50
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	142,058,445.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,065,179.02
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,628,724.70
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	184,760.32
4. Other Transfers Out	All	9200	7200-7299	382,501.33
5. Interfund Transfers Out	All	9300	7600-7629	1,030,666.92
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,176,044.82
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)				7,402,698.09
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	159,415.85
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)				128,749,984.54



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)		11,622.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,078.02
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.)	124,411,454.94	10,669.47
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)	124,411,454.94	10,669.47
B. Required effort (Line A.2 times 90%)	111,970,309.45	9,602.52
C. Current year expenditures (Line I.E and Line II.B)	128,749,984.54	11,078.02
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

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	142,058,445.80
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,065,179.02
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,628,724.70
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	184,760.32
4. Other Transfers Out	All	9200	7200-7299	382,501.33
5. Interfund Transfers Out	All	9300	7600-7629	1,030,666.92
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,176,044.82
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)				7,402,698.09
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	159,415.85
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)				128,749,984.54

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)		11,622.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,078.02
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.)	124,411,454.94	10,669.47
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)	124,411,454.94	10,669.47
B. Required effort (Line A.2 times 90%)	111,970,309.45	9,602.52
C. Current year expenditures (Line I.E and Line II.B)	128,749,984.54	11,078.02
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6		
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3					
<b>Instructional Goals</b>									
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00		
1110	Regular Education, K–12	83,558,127.11	12,243,222.19	95,801,349.30	5,463,412.40		101,264,761.70		
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00		
3200	Continuation Schools	1,130,175.72	213,822.27	1,343,997.99	76,646.26		1,420,644.25		
3300	Independent Study Centers	184,528.57	37,418.89	221,947.46	12,657.34		234,604.80		
3400	Opportunity Schools	76,692.90	16,036.67	92,729.57	5,288.23		98,017.80		
3550	Community Day Schools	37,822.20	0.00	37,822.20	2,156.95		39,979.15		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00		
3800	Career Technical Education	87,081.90	0.00	87,081.90	4,966.15		92,048.05		
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	111,640.25	0.00	111,640.25	6,366.68		118,006.93		
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00		
5000-5999	Special Education	25,685,470.16	2,981,734.53	28,667,204.69	1,634,849.22		30,302,053.91		
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00		
<b>Other Goals</b>									
7110	Nonagency - Educational	593.00	0.00	593.00	33.82		626.82		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00			
8100	Community Services	0.00	0.00	0.00	0.00	0.00			
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00			
<b>Other Costs</b>									
----	Food Services					0.00	0.00		
----	Enterprise					0.00	0.00		
----	Facilities Acquisition & Construction					2,617,634.16	2,617,634.16		
----	Other Outgo					5,552,878.91	5,552,878.91		
<b>Other Funds</b>									
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)					271,554.28	271,554.28	675,672.91	947,227.19
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)							(630,037.88)	(630,037.88)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	110,872,131.81	15,763,788.83	126,635,920.64	7,252,012.08	8,170,513.07	142,058,445.79		

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
<b>Instructional Goals</b>													
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	69,027,027.96	656,740.87	1,652,321.07	8,372,241.65	3,080,442.07	0.00	0.00			769,353.49	0.00	83,558,127.11
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	1,107,286.52	0.00	0.00	7,826.89	13,647.20	0.00	0.00			1,415.11	0.00	1,130,175.72
3300	Independent Study Centers	184,528.57	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	184,528.57
3400	Opportunity Schools	76,692.90	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	76,692.90
3550	Community Day Schools	37,822.20	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	37,822.20
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	86,081.90	1,000.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	87,081.90
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	61,702.60	28,167.73	0.00	21,769.92	0.00	0.00	0.00			0.00	0.00	111,640.25
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	18,990,479.84	2,418,189.31	4,276.18	338,579.30	2,285,401.39	1,543,755.60	0.00			104,788.54	0.00	25,685,470.16
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	593.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	593.00
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		0.00	0.00	0.00	0.00	0.00
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
<b>Total Direct Charged Costs</b>		89,571,622.49	3,104,690.91	1,656,597.25	8,740,417.76	5,379,490.66	1,543,755.60	0.00	0.00	0.00	875,557.14	0.00	110,872,131.81

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	1,855,600.11	9,936,698.00	450,924.08	12,243,222.19
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	33,646.42	180,175.85	0.00	213,822.27
3300	Independent Study Centers	5,888.12	31,530.77	0.00	37,418.89
3400	Opportunity Schools	2,523.48	13,513.19	0.00	16,036.67
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)	413,308.37	2,310,755.25	257,670.91	2,981,734.53
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
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
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	42,730.95	228,823.33	0.00	271,554.28
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		2,353,697.45	12,701,496.39	708,594.99	15,763,788.83



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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	758,493.92
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	44,880.34
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,809,447.98
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,269,227.73
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,882,049.97
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	110,872,131.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	15,763,788.83
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	126,635,920.64
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,828,661.29
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,078,395.95
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,669,364.10
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,576,421.34
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		138,212,341.98
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.70%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			2,617,634.16		2,617,634.16
Other Outgo (Objects 1000-7999)				5,552,878.91	5,552,878.91
<b>Total Other Costs</b>	0.00	0.00	2,617,634.16	5,552,878.91	8,170,513.07

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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,424,410.90	0.00	81,871.06	847,415.50	12,701,496.38	0.00	708,594.99
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	441.20		441.20	441.20	441.20		357.00
3100 Alternative Schools							
3200 Continuation Schools	8.00		8.00	8.00	8.00		
3300 Independent Study Centers	1.40		1.40	1.40	1.40		
3400 Opportunity Schools	0.60		0.60	0.60	0.60		
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)	102.60			102.60	102.60		204.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	10.16		10.16	10.16	10.16		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	563.96	0.00	461.36	563.96	563.96	0.00	561.00

Current LEA: 19-64436-0000000 Covina-Valley Unified		
Selected SELPA: DX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DX	East San Gabriel Valley	

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	10,151.24	0.00	0.00	(630,037.88)				
Other Sources/Uses Detail					745,527.17	1,030,666.92		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,223.08	0.00	267,868.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	23,685.24	0.00	103,994.08	0.00				
Other Sources/Uses Detail					48,488.85	148,488.85		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(38,059.56)	258,175.18	0.00				
Other Sources/Uses Detail					188,702.66	141,418.23		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						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					6,652.11	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					976,730.38	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	645,527.17		
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	38,059.56	(38,059.56)	630,037.88	(630,037.88)	1,966,101.17	1,966,101.17	0.00	0.00

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	23,025,611.83	12,438,310.74
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)	23,025,611.83	12,438,310.74
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	1,648.00	
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)	1,648.00	

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
	<b>UNDUPLICATED PUPIL COUNT</b>									1,661
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	125,449.72	171,257.52	335,731.48	176,184.84	991,312.07	3,347,772.73	5,806,177.79		10,953,886.15
2000-2999	Classified Salaries	193,718.26	182,042.17	0.00	24,475.90	236,224.87	2,053,981.74	2,571,414.77		5,261,857.71
3000-3999	Employee Benefits	118,421.78	152,139.60	119,128.48	75,036.50	469,243.36	2,255,391.71	3,040,854.60		6,230,216.03
4000-4999	Books and Supplies	6,765.91	27,430.53	0.00	5,424.64	4,332.44	36,112.87	78,861.17		158,927.56
5000-5999	Services and Other Operating Expenditures	154,034.94	124,960.73	4,420.00	1,850.09	853.25	2,637,304.75	157,158.95		3,080,582.71
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	598,390.61	657,830.55	459,279.96	282,971.97	1,701,965.99	10,330,563.80	11,654,467.28	0.00	25,685,470.16
7310	Transfers of Indirect Costs	29,888.64	0.00	0.00	21,216.33	0.00	0.00	44,396.43		95,501.40
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	2,981,734.50								2,981,734.50
	Total Indirect Costs and PCR Allocations	3,011,623.14	0.00	0.00	21,216.33	0.00	0.00	44,396.43	0.00	3,077,235.90
	TOTAL COSTS	3,610,013.75	657,830.55	459,279.96	304,188.30	1,701,965.99	10,330,563.80	11,698,863.71	0.00	28,762,706.06
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	8,562.88	0.00	0.00	137,113.44	120,515.52	7,300.00		273,491.84
2000-2999	Classified Salaries	0.00	9,102.11	0.00	0.00	133,400.36	205,130.63	1,767,475.94		2,115,109.04
3000-3999	Employee Benefits	1,206.79	6,599.75	0.00	0.00	72,930.85	110,270.15	439,173.64		630,181.18
4000-4999	Books and Supplies	0.00	212.09	0.00	0.00	0.00	0.00	5,791.31		6,003.40
5000-5999	Services and Other Operating Expenditures	0.00	1,944.10	0.00	0.00	0.00	47,228.00	9,482.21		58,654.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,206.79	26,420.93	0.00	0.00	343,444.65	483,144.30	2,229,223.10	0.00	3,083,439.77
7310	Transfers of Indirect Costs	15,859.59	0.00	0.00	0.00	0.00	0.00	0.00		15,859.59
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	15,859.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,859.59
	TOTAL BEFORE OBJECT 8980	17,066.38	26,420.93	0.00	0.00	343,444.65	483,144.30	2,229,223.10	0.00	3,099,299.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									291,319.60
	TOTAL COSTS									2,807,979.76



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	125,449.72	162,694.64	335,731.48	176,184.84	854,198.63	3,227,257.21	5,798,877.79		10,680,394.31
2000-2999	Classified Salaries	193,718.26	172,940.06	0.00	24,475.90	102,824.51	1,848,851.11	803,938.83		3,146,748.67
3000-3999	Employee Benefits	117,214.99	145,539.85	119,128.48	75,036.50	396,312.51	2,145,121.56	2,601,680.96		5,600,034.85
4000-4999	Books and Supplies	6,765.91	27,218.44	0.00	5,424.64	4,332.44	36,112.87	73,069.86		152,924.16
5000-5999	Services and Other Operating Expenditures	154,034.94	123,016.63	4,420.00	1,850.09	853.25	2,590,076.75	147,676.74		3,021,928.40
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	597,183.82	631,409.62	459,279.96	282,971.97	1,358,521.34	9,847,419.50	9,425,244.18	0.00	22,602,030.39
7310	Transfers of Indirect Costs	14,029.05	0.00	0.00	21,216.33	0.00	0.00	44,396.43		79,641.81
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	2,981,734.50								2,981,734.50
	Total Indirect Costs and PCR Allocations	2,995,763.55	0.00	0.00	21,216.33	0.00	0.00	44,396.43	0.00	3,061,376.31
	TOTAL BEFORE OBJECT 8980	3,592,947.37	631,409.62	459,279.96	304,188.30	1,358,521.34	9,847,419.50	9,469,640.61	0.00	25,663,406.70
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									291,319.60
	TOTAL COSTS									25,954,726.30
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
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	375,263.86	27,472.50		402,736.36
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	215,116.58	2,527.50		217,644.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	629.91		629.91
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	347.00	958,146.34	0.00		958,493.34
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	347.00	1,548,526.78	30,629.91	0.00	1,579,503.69
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	347.00	1,548,526.78	30,629.91	0.00	1,579,503.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									291,319.60
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)									11,518,691.09
	TOTAL COSTS									13,389,514.38

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

**SELPA:** East San Gabriel Valley (DX)

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/>
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<hr/>	<hr/>	<hr/>
Total exempt reductions	0.00	0.00

**SELPA:** East San Gabriel Valley (DX)

**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).

\_\_\_\_\_ (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:** East San Gabriel Valley (DX)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	<b>FY must be entered</b> Actual Expenditures Comparison Year	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	28,762,706.06		
b. Less: Expenditures paid from federal sources	2,807,979.76		
c. Expenditures paid from state and local sources	25,954,726.30	23,025,611.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		23,025,611.83	
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	25,954,726.30	23,025,611.83	2,929,114.47

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	<b>FY must be entered</b> Comparison Year	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	28,762,706.06		
b. Less: Expenditures paid from federal sources	2,807,979.76		
c. Expenditures paid from state and local sources	25,954,726.30	23,025,611.83	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		23,025,611.83	
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	25,954,726.30	23,025,611.83	2,929,114.47
d. Special education unduplicated pupil count	1,661	1,648	
e. Per capita state and local expenditures (A2c/A2d)	15,625.96	13,971.85	1,654.11

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:** East San Gabriel Valley (DX)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2016-17	<b>FY must be entered</b> Comparison Year	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	13,389,514.38	12,438,310.74	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,438,310.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,389,514.38	12,438,310.74	951,203.64

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	<b>FY must be entered</b> Comparison Year	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	13,389,514.38	12,438,310.74	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		12,438,310.74	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,389,514.38	12,438,310.74	951,203.64
b. Special education unduplicated pupil count	1,661	1,648	
c. Per capita local expenditures (B2a/B2b)	8,061.12	7,547.52	513.60

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.

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

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
	<b>UNDUPLICATED PUPIL COUNT</b>									1,661
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	119,126.00	174,289.00	333,341.00	186,953.00	1,003,596.00	3,368,514.00	5,729,320.00		10,915,139.00
2000-2999	Classified Salaries	214,881.00	176,192.00	0.00	18,223.00	252,309.00	2,183,059.00	2,792,730.00		5,637,394.00
3000-3999	Employee Benefits	108,910.00	146,999.00	100,366.00	67,073.00	402,677.00	2,153,206.00	2,699,991.00		5,679,222.00
4000-4999	Books and Supplies	11,237.00	29,300.00	0.00	100.00	94,089.00	39,258.00	104,329.00		278,313.00
5000-5999	Services and Other Operating Expenditures	227,524.00	194,991.00	8,459.00	6,124.00	2,440.00	2,513,963.00	206,320.00		3,159,821.00
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	7,402.00	0.00	0.00	0.00	0.00	1,164.00	0.00		8,566.00
	Total Direct Costs	689,080.00	721,771.00	442,166.00	278,473.00	1,755,111.00	10,259,164.00	11,532,690.00	0.00	25,678,455.00
7310	Transfers of Indirect Costs	2,155,954.00	0.00	0.00	0.00	62.00	0.00	72,174.00		2,228,190.00
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	2,155,954.00	0.00	0.00	0.00	62.00	0.00	72,174.00	0.00	2,228,190.00
	TOTAL COSTS	2,845,034.00	721,771.00	442,166.00	278,473.00	1,755,173.00	10,259,164.00	11,604,864.00	0.00	27,906,645.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	119,126.00	174,289.00	333,341.00	186,953.00	862,574.00	3,204,762.00	5,724,320.00		10,605,365.00
2000-2999	Classified Salaries	214,150.00	176,192.00	0.00	18,223.00	111,752.00	1,941,101.00	890,973.00		3,352,391.00
3000-3999	Employee Benefits	108,753.00	146,999.00	100,366.00	67,073.00	326,681.00	2,013,574.00	2,209,433.00		4,972,879.00
4000-4999	Books and Supplies	11,237.00	28,300.00	0.00	100.00	6,191.00	39,258.00	104,329.00		189,415.00
5000-5999	Services and Other Operating Expenditures	227,524.00	177,906.00	8,459.00	6,124.00	1,892.00	2,513,963.00	192,187.00		3,128,055.00
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	7,402.00	0.00	0.00	0.00	0.00	1,164.00	0.00		8,566.00
	Total Direct Costs	688,192.00	703,686.00	442,166.00	278,473.00	1,309,090.00	9,713,822.00	9,121,242.00	0.00	22,256,671.00
7310	Transfers of Indirect Costs	1,824,812.00	0.00	0.00	0.00	0.00	0.00	72,174.00		1,896,986.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,824,812.00	0.00	0.00	0.00	0.00	0.00	72,174.00	0.00	1,896,986.00
	TOTAL BEFORE OBJECT 8980	2,513,004.00	703,686.00	442,166.00	278,473.00	1,309,090.00	9,713,822.00	9,193,416.00	0.00	24,153,657.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									848,405.00
	TOTAL COSTS									25,002,062.00

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
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
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	387,696.00	0.00		387,696.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	217,456.00	0.00		217,456.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,786.00	800.00		2,586.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	1,013,293.00	0.00		1,013,293.00
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	1,620,231.00	800.00	0.00	1,621,031.00
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	0.00	0.00	0.00	0.00	0.00	1,620,231.00	800.00	0.00	1,621,031.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									848,405.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									14,853,623.00
	TOTAL COSTS									17,323,059.00

\* 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
	<b>UNDUPLICATED PUPIL COUNT</b>									1,661
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	125,449.72	171,257.52	335,731.48	176,184.84	991,312.07	3,347,772.73	5,806,177.79		10,953,886.15
2000-2999	Classified Salaries	193,718.26	182,042.17	0.00	24,475.90	236,224.87	2,053,981.74	2,571,414.77		5,261,857.71
3000-3999	Employee Benefits	118,421.78	152,139.60	119,128.48	75,036.50	469,243.36	2,255,391.71	3,040,854.60		6,230,216.03
4000-4999	Books and Supplies	6,765.91	27,430.53	0.00	5,424.64	4,332.44	36,112.87	78,861.17		158,927.56
5000-5999	Services and Other Operating Expenditures	154,034.94	124,960.73	4,420.00	1,850.09	853.25	2,637,304.75	157,158.95		3,080,582.71
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	598,390.61	657,830.55	459,279.96	282,971.97	1,701,965.99	10,330,563.80	11,654,467.28	0.00	25,685,470.16
7310	Transfers of Indirect Costs	29,888.64	0.00	0.00	21,216.33	0.00	0.00	44,396.43		95,501.40
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)	2,981,734.50								2,981,734.50
	Total Indirect Costs	29,888.64	0.00	0.00	21,216.33	0.00	0.00	44,396.43	0.00	95,501.40
	TOTAL COSTS	628,279.25	657,830.55	459,279.96	304,188.30	1,701,965.99	10,330,563.80	11,698,863.71	0.00	25,780,971.56
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	8,562.88	0.00	0.00	137,113.44	120,515.52	7,300.00		273,491.84
2000-2999	Classified Salaries	0.00	9,102.11	0.00	0.00	133,400.36	205,130.63	1,767,475.94		2,115,109.04
3000-3999	Employee Benefits	1,206.79	6,599.75	0.00	0.00	72,930.85	110,270.15	439,173.64		630,181.18
4000-4999	Books and Supplies	0.00	212.09	0.00	0.00	0.00	0.00	5,791.31		6,003.40
5000-5999	Services and Other Operating Expenditures	0.00	1,944.10	0.00	0.00	0.00	47,228.00	9,482.21		58,654.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,206.79	26,420.93	0.00	0.00	343,444.65	483,144.30	2,229,223.10	0.00	3,083,439.77
7310	Transfers of Indirect Costs	15,859.59	0.00	0.00	0.00	0.00	0.00	0.00		15,859.59
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	15,859.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,859.59
	TOTAL BEFORE OBJECT 8980	17,066.38	26,420.93	0.00	0.00	343,444.65	483,144.30	2,229,223.10	0.00	3,099,299.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									291,319.60
	TOTAL COSTS									2,807,979.76



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	125,449.72	162,694.64	335,731.48	176,184.84	854,198.63	3,227,257.21	5,798,877.79		10,680,394.31
2000-2999	Classified Salaries	193,718.26	172,940.06	0.00	24,475.90	102,824.51	1,848,851.11	803,938.83		3,146,748.67
3000-3999	Employee Benefits	117,214.99	145,539.85	119,128.48	75,036.50	396,312.51	2,145,121.56	2,601,680.96		5,600,034.85
4000-4999	Books and Supplies	6,765.91	27,218.44	0.00	5,424.64	4,332.44	36,112.87	73,069.86		152,924.16
5000-5999	Services and Other Operating Expenditures	154,034.94	123,016.63	4,420.00	1,850.09	853.25	2,590,076.75	147,676.74		3,021,928.40
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	597,183.82	631,409.62	459,279.96	282,971.97	1,358,521.34	9,847,419.50	9,425,244.18	0.00	22,602,030.39
7310	Transfers of Indirect Costs	14,029.05	0.00	0.00	21,216.33	0.00	0.00	44,396.43		79,641.81
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)	2,981,734.50								2,981,734.50
	Total Indirect Costs	14,029.05	0.00	0.00	21,216.33	0.00	0.00	44,396.43	0.00	79,641.81
	TOTAL BEFORE OBJECT 8980	611,212.87	631,409.62	459,279.96	304,188.30	1,358,521.34	9,847,419.50	9,469,640.61	0.00	22,681,672.20
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									291,319.60
	TOTAL COSTS									22,972,991.80
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
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	375,263.86	27,472.50		402,736.36
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	215,116.58	2,527.50		217,644.08
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	629.91		629.91
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	347.00	958,146.34	0.00		958,493.34
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	347.00	1,548,526.78	30,629.91	0.00	1,579,503.69
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	347.00	1,548,526.78	30,629.91	0.00	1,579,503.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									291,319.60
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)									11,518,691.09
	TOTAL COSTS									13,389,514.38

\* 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].

	<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)	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	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
a. Total special education expenditures	27,906,645.00		
b. Less: Expenditures paid from federal sources	2,904,583.00		
c. Expenditures paid from state and local sources	25,002,062.00	22,681,672.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,681,672.20	
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	25,002,062.00	22,681,672.20	2,320,389.80

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	FY must be entered Comparison Year	Difference
a. Total special education expenditures	27,906,645.00		
b. Less: Expenditures paid from federal sources	2,904,583		
c. Expenditures paid from state and local sources	25,002,062.00	22,681,672.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		22,681,672.20	
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	25,002,062.00	22,681,672.20	
d. Special education unduplicated pupil count	1661	1661	
e. Per capita state and local expenditures (A2c/A2d)	15,052.42	13,655.43	1,396.99

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	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	17,323,059.00	13,389,514.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,389,514.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,323,059.00	13,389,514.38	3,933,544.62

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	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	17,323,059.00	13,389,514.38	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,389,514.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	17,323,059.00	13,389,514.38	3,933,544.62
b. Special education unduplicated pupil count	1,661	1,661	
c. Per capita local expenditures (B2a/B2b)	10,429.30	8,061.12	2,368.18

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.

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Unaudited Actuals  
2017-18 Budget  
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6264	-1,072.99
Explanation:Due to estimating ending balance for 16-17 at to be higher for Estimated Actuals. Will reduced 17-18 budgeted expenditures for difference.		
01	7338	-15,721.35
Explanation:Due to estimating ending balance for 16-17 at to be higher for Estimated Actuals. Will reduced 17-18 budgeted expenditures for difference.		
Total of negative resource balances for Fund 01		-16,794.34

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

FUND	RESOURCE	OBJECT	VALUE
01	6264	9790	-1,072.99
Explanation:Due to estimating ending balance for 16-17 at to be higher for Estimated Actuals. Will reduced 17-18 budgeted expenditures for difference.			
01	7338	9790	-15,721.35
Explanation:Due to estimating ending balance for 16-17 at to be higher for Estimated Actuals. Will reduced 17-18 budgeted expenditures for difference.			

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

Covina-Valley Unified

Los Angeles County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
10	0000	8660	-6,883.43

Explanation: Due to prior year under accrual of accounts payable

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
10	0000	-6,883.43

Explanation: Due to prior year under accrual of accounts payable

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.