

**Petaluma City
Schools**

2016-2017

**Unaudited
Actuals**

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

Unaudited Actuals

	UNRESTRICTED				Comments
	Adopted Budget 17-18 6/22/2017 (A)	Budget 16-17 BR#4 6/22/2017 (B)	Unaudited Actuals 16-17 9/12/2017 (C)	Variance (C) - (B) (D)	
	7202	7108		(7,108)	
BEGINNING FUND BALANCE:	\$10,530,637	\$9,337,809	\$9,337,808	(\$1)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$23,010,004	\$22,029,456	\$19,670,871	(\$2,358,585)	Calculate final LCFF including all internal charters and SOCC
8012 Educaiton Protection Account	\$7,450,324	\$8,168,607	\$7,956,712	(\$211,895)	
8019 State Aid - Prior Year	\$0	\$103,227	(\$34,417)	(\$137,644)	Est. PY Adjustments to State Aid
8021 Homeowners Exemptions	\$247,000	\$246,940	\$252,114	\$5,174	
8029 Other In-Lieu Taxes	\$0	\$0	\$95	\$95	Per Final J29B tax information
8041 Secured	\$29,608,000	\$28,074,902	\$27,661,555	(\$413,347)	from Sonoma County
8042 Unsecured	\$1,075,000	\$1,105,896	\$1,064,020	(\$41,876)	
8043 Prior Year Taxes	\$0	\$0	\$47,068	\$47,068	
8044 Supplemental	\$820,000	\$838,460	\$764,013	(\$74,447)	
8045 ERAF	\$2,100,000	\$2,380,024	\$2,492,569	\$112,545	
8047 Community Redevelopment Funds	\$650,000	\$642,076	\$3,640,514	\$2,998,438	Per Final tax information SCOE
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	(\$1,428,787)	(\$1,216,238)	(\$1,344,635)	(\$128,397)	Charter School Transfers
Total LCFF	\$63,531,541	\$62,373,350	\$62,170,479	(\$202,871)	Net change in LCFF/PY Adjust
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8287 Pass-thru Rev from Federal Sources	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$0	\$0	\$8,550	\$8,550	AP & IB Test Fee Reimb.
Total Federal Revenues	\$0	\$0	\$8,550	\$8,550	
State Revenues					
8311 State Revenues	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$348,628	\$1,865,865	\$1,807,410	(\$58,455)	Per Final One-time Rev
8560 Lottery (Non-Prop 20)	\$1,065,000	\$1,083,633	\$1,084,115	\$482	Final 4th Qtr Estimates
8590 All Other State Revenues	\$23,000	\$23,000	\$22,834	(\$166)	State Assessment Apportionment
Total State Revenues	\$1,436,628	\$2,972,498	\$2,914,359	(\$58,139)	
Local Revenues					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$150,000	\$150,000	\$146,769	(\$3,231)	
8660 Interest Earnings	\$142,100	\$113,603	\$178,523	\$64,920	
8677 Interagency Services Between LEAs	\$806,280	\$806,727	\$418,351	(\$388,376)	Final Transp. Billback-Oth Districts
8689 All Other Fees & Contracts	\$30,000	\$29,500	\$41,740	\$12,240	Live Oak Billback
8699 Other Local Revenues	\$342,167	\$1,003,257	\$1,066,205	\$62,948	Final Local Donations
8710 Tuition	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues	\$1,470,547	\$2,103,087	\$1,851,588	(\$251,499)	
TOTAL REVENUES	\$66,438,716	\$67,448,935	\$66,944,976	(\$503,959)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$13,548,679)	(\$13,016,735)	(\$12,902,823)	\$113,912	Special Ed/RRM Contribution
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$13,548,679)	(\$13,016,735)	(\$12,902,823)	\$113,912	
TOTAL REVENUES & OTHER SOURCES	\$52,890,037	\$54,432,200	\$54,042,153	(\$390,047)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

Unaudited Actuals

EXPENDITURES

		UNRESTRICTED				Comments
		Adopted	Budget 16-17	Unaudited	Variance	
		Budget 17-18	BR#4	Actuals 16-17	(C) - (B)	
		6/22/2017	6/22/2017	9/12/2017	(D)	
		(A)	(B)	(C)	(D)	
Certificated Salaries						
1100	Certificated Instructional	\$22,371,529	\$21,816,653	\$21,905,717	\$89,064	
1200	Certificated Support	\$1,205,005	\$1,180,987	\$1,154,746	(\$26,241)	
1300	Administrative	\$3,099,498	\$3,140,800	\$3,180,968	\$40,168	
1900	Other Certificated	\$122,044	\$251,489	\$250,281	(\$1,208)	
Total Certificated Salaries		\$26,798,076	\$26,389,929	\$26,491,712	\$101,783	
Classified Salaries						
2100	Instructional Assist	\$188,701	\$186,794	\$165,111	(\$21,683)	
2200	Classified Support	\$2,418,380	\$2,456,538	\$2,456,176	(\$362)	
2300	Administrative	\$555,445	\$568,918	\$575,881	\$6,963	
2400	Clerical Salaries	\$2,842,013	\$2,995,598	\$2,979,659	(\$15,939)	
2900	Other Classified	\$1,060,627	\$1,260,446	\$1,114,615	(\$145,831)	
Total Classified Salaries		\$7,065,166	\$7,468,294	\$7,291,442	(\$176,852)	
Employee Benefits						
3100	STRS	\$3,848,029	\$3,272,448	\$3,272,510	\$62	
3200	PERS	\$1,097,967	\$979,551	\$941,873	(\$37,678)	
3300	OASDI/Medicare	\$897,903	\$920,261	\$897,211	(\$23,050)	
3400	Health & Welfare	\$7,005,922	\$6,852,708	\$6,737,386	(\$115,322)	Open Positions
3500	State Unemployment Ins	\$16,144	\$22,009	\$16,567	(\$5,442)	
3600	Workers Comp	\$790,635	\$766,191	\$763,749	(\$2,442)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$14,450	\$23,681	\$19,210	(\$4,471)	
Total Employee Benefits		\$13,671,050	\$12,836,849	\$12,648,506	(\$188,343)	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$480,000	\$113,198	\$101,117	(\$12,081)	Local Site/Dept carryover
4200	Books & Reference Materials	\$27,144	\$39,502	\$24,331	(\$15,171)	Local Site/Dept carryover
4300	Materials & Supplies	\$1,179,511	\$1,675,276	\$1,172,209	(\$503,067)	Local Site/Dept carryover
4400	Non-Capital Furniture & Equip	\$52,118	\$117,441	\$154,284	\$36,843	
Total Materials & Supplies		\$1,738,773	\$1,945,417	\$1,451,941	(\$493,476)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,088,000	\$1,039,086	\$1,023,787	(\$15,299)	Final 1st Student Transp. Costs
5200	Travel & Conferences (Mileage)	\$111,269	\$154,982	\$120,032	(\$34,950)	Local Site/Dept carryover
5300	Dues & Memberships	\$25,839	\$30,706	\$24,121	(\$6,585)	
5400	Insurance	\$536,000	\$598,362	\$595,768	(\$2,594)	
5500	Utilities	\$1,029,600	\$1,165,596	\$963,853	(\$201,743)	Final Utilities with Solar PV savings
5600	Rentals, Leases & Repairs	\$338,433	\$382,033	\$291,510	(\$90,523)	Reduction in copiers
5700	Direct Cost Transfers	\$217,938	\$251,689	\$189,942	(\$61,747)	
5800	Professional Consulting/Other Operating	\$109,919	\$730,235	\$522,561	(\$207,674)	Gateway to College tsf to 5850
5802-5809	Special Education Contracts	\$0	\$0	\$0	\$0	
5810	Non-Public School (NPS)	\$0	\$0	\$0	\$0	
5811	Non-Public Agency (NPA)	\$0	\$80	\$80	\$0	
5813	A/E Fees Non-capital	\$0	\$0	\$0	\$0	
5817/8	SCOE Contracts	\$90,000	\$84,384	\$83,184	(\$1,200)	
5821	Audit Costs	\$60,000	\$49,300	\$68,950	\$19,650	
5822	Election Fees	\$250	\$39,330	\$39,330	\$0	
5823	Legal Fees	\$69,000	\$98,000	\$144,121	\$46,121	
5825	Advertisement Costs	\$10,405	\$8,540	\$8,415	(\$125)	
5830	Professional Consulting Services	\$32,000	\$42,454	\$16,475	(\$25,979)	
5839	Other Fees	\$17,800	\$32,250	\$32,950	\$700	
5840	Computer Tech Related Services	\$6,583	\$6,583	\$5,858	(\$725)	
5845	Field Trips	\$2,350	\$118,989	\$89,847	(\$29,142)	Local Site Donations
5849	Other Contract Services	\$293,364	\$475,611	\$424,791	(\$50,820)	Transportation contracts
5850	Other Operating Expenditures	\$215,000	\$200	\$129,508	\$129,308	Gateway to College contract
5860-65	Other Employment Costs	\$25,650	\$35,665	\$23,967	(\$11,698)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

Unaudited Actuals		UNRESTRICTED				Comments
		Adopted Budget 17-18 6/22/2017 (A)	Budget 16-17 BR#4 6/22/2017 (B)	Unaudited Actuals 16-17 9/12/2017 (C)	Variance (C) - (B) (D)	
5880	Other Administrative Charges	20	21	3461		
5900	Communications/Telephone	\$170,296	\$264,969	\$298,463	\$33,494	
Total Services and Other Operating Exp.		\$4,449,716	\$5,609,065	\$5,100,974	(\$511,531)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$35,700	\$35,622	(\$78)	
6500	Capital Equipment Replace	\$40,000	\$47,194	\$17,798	(\$29,396)	
Total Capital Outlay		\$40,000	\$82,894	\$53,420	(\$29,474)	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$41,290	\$35,115	(\$6,175)	SCOE Alt Ed Transfer
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$528,573)	(\$304,810)	(\$427,507)	(\$122,697)	Indirect rate @ 3.65%
7350	Indirect Cost - InterFund	(\$143,364)	(\$101,343)	(\$97,860)	\$3,483	Indirect rate FD 11/13 @ 3.65%
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
Total Indirect		(\$671,937)	(\$364,863)	(\$490,252)	(\$125,389)	
TOTAL EXPENDITURES		\$53,090,844	\$53,967,585	\$52,547,743	(\$1,423,282)	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$69,682	\$69,682	\$0	Per amortization schedules
7439	Debt Service - Interest	\$0	\$106,899	\$106,899	\$0	Per amortization schedules
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$77,688	\$132,159	\$125,000	(\$7,159)	
Total Financing Uses:		\$77,688	\$308,740	\$301,581	(\$7,159)	
TOTAL EXPENDITURES & OTHER USES		\$53,168,532	\$54,276,325	\$52,849,324	(\$1,430,441)	
EXCESS OF REVENUES OVER EXPENSE		(\$278,495)	\$155,875	\$1,192,829	\$1,040,394	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$81,000	\$81,000	\$28,200	(\$52,800)	
	Stores Inventory	\$0	\$0	\$5,396	\$5,396	
	Prepaid Expenditures	\$0	\$0	\$117	\$117	
	RESTRICTED	\$0	\$0	\$0	\$0	
	COMMITTED	\$0	\$0	\$0	\$0	
	ASSIGNED					
	Board Designated:					
	2% REU	\$1,627,015	\$1,707,565	\$1,602,602	(\$104,963)	
	One-time Mandated Costs	\$0	\$1,527,603	\$1,527,603	\$0	
	South County Consortium SOCC	\$669,494	\$463,982	\$444,714	(\$19,268)	
	Local Site Donations	\$514,454	\$0	\$514,454	\$514,454	
	Curriculum Adoptions	\$1,100,000	\$1,500,000	\$1,500,000	\$0	
	CSEA Tentative Agreement	\$120,000	\$0	\$0	\$0	
	UNASSIGNED					
	Reserve for Economic Uncertainties Available	\$2,440,523	\$2,433,500	\$2,403,903	(\$29,597)	3% Reserve
		\$3,699,656	\$1,780,034	\$2,503,647	\$723,613	
TOTAL ENDING FUND BALANCE:		\$10,252,142	\$9,493,684	\$10,530,637	\$1,040,393	\$1 variance due to rounding

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

Unaudited Actuals

	RESTRICTED				Comments
	Adopted Budget 17-18 6/22/2017 (A)	Budget 16-17 BR#4 6/22/2017 (B)	Unaudited Actuals 16-17 9/12/2017 (C)	Variance (C) - (B) (D)	
	7202	7108	0	(7108)	
BEGINNING FUND BALANCE:	\$4,428,261	\$2,795,125	\$2,795,122	(\$3)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$667,705	\$667,705	\$696,196	\$28,491	
Total LCFF	\$667,705	\$667,705	\$696,196	\$28,491	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,524,517	\$1,524,517	\$1,524,517	\$0	
8182 Spec Ed Discretionary Grant	\$391,497	\$424,594	\$509,229	\$84,635	Fed Mental Health Def Rev.
8287 Pass-thru Revenues from Fed	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$907,283	\$1,308,904	\$822,451	(\$486,453)	Deferred Revenue
Total Federal Revenues	\$2,823,297	\$3,258,015	\$2,856,197	(\$401,818)	
State Revenues					
8311 State Revenues	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$319,800	\$360,144	\$361,690	\$1,546	Final 4th Qtr Est.
8590 All Other State Revenues	\$3,130,114	\$3,564,787	\$4,075,014	\$510,227	Final STRS on Behalf Calcs
Total State Revenues	\$3,449,914	\$3,924,931	\$4,436,704	\$511,773	
Local Revenues					
8621 Parcel Tax	\$1,915,000	\$1,910,000	\$1,922,178	\$12,178	Final Receipts
8625 Community Redevelopment Funds	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$384	(\$4,907)	(\$5,291)	
8677 Interagency Services Between LEAs	\$1,285,105	\$1,361,285	\$1,300,057	(\$61,228)	
8689 All Other Fees & Contracts	\$564,000	\$483,496	\$496,762	\$13,266	
8699 Other Local Revenues	\$578,136	\$1,280,443	\$1,231,179	(\$49,264)	
8710 Tuition	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$2,905,397	\$2,876,061	\$3,076,738	\$200,677	Special Education
Total Local Revenues	\$7,247,638	\$7,911,669	\$8,022,007	\$110,338	
TOTAL REVENUES	\$14,188,554	\$15,762,320	\$16,011,104	\$248,784	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$13,548,680	\$13,016,735	\$12,902,823	(\$113,912)	Special Ed/RRM Contribution
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$13,548,680	\$13,016,735	\$12,902,823	(\$113,912)	
TOTAL REVENUES & OTHER SOURCES	\$27,737,234	\$28,779,055	\$28,913,927	\$134,872	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

Unaudited Actuals

		RESTRICTED				Comments
		Adopted Budget 17-18 6/22/2017 (A)	Budget 16-17 BR#4 6/22/2017 (B)	Unaudited Actuals 16-17 9/12/2017 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$6,137,357	\$5,488,092	\$5,478,291	(\$9,801)	
1200	Certificated Support	\$739,971	\$1,419,345	\$1,384,747	(\$34,598)	
1300	Administrative	\$704,730	\$564,106	\$521,956	(\$42,150)	
1900	Other Certificated	\$4,500	\$8,720	\$5,057	(\$3,663)	
Total Certificated Salaries		\$7,586,558	\$7,480,263	\$7,390,051	(\$90,212)	
Classified Salaries						
2100	Instructional Assist	\$2,648,108	\$2,629,103	\$2,513,700	(\$115,403)	
2200	Classified Support	\$1,295,466	\$1,207,953	\$1,193,682	(\$14,271)	
2300	Administrative	\$218,312	\$227,325	\$161,503	(\$65,822)	
2400	Clerical Salaries	\$225,854	\$210,327	\$203,716	(\$6,611)	
2900	Other Classified	\$490,177	\$497,874	\$473,770	(\$24,104)	
Total Classified Salaries		\$4,877,917	\$4,772,582	\$4,546,371	(\$226,211)	
Employee Benefits						
3100	STRS	\$3,167,218	\$3,044,642	\$3,686,781	\$642,139	Final STRS on Behalf Calcs
3200	PERS	\$738,939	\$594,920	\$557,916	(\$37,004)	
3300	OASDI/Medicare	\$447,747	\$436,462	\$407,444	(\$29,018)	
3400	Health & Welfare	\$2,985,646	\$2,702,187	\$2,612,010	(\$90,177)	
3500	State Unemployment Ins	\$5,862	\$6,964	\$5,644	(\$1,320)	
3600	Workers Comp	\$289,741	\$279,755	\$271,078	(\$8,677)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$5,278	\$3,405	\$4,044	\$639	
Total Employee Benefits		\$7,640,431	\$7,068,335	\$7,544,917	\$476,582	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$344,620	\$749,425	\$570,318	(\$179,107)	
4200	Books & Reference Materials	\$34,992	\$80,123	\$67,954	(\$12,169)	
4300	Materials & Supplies	\$1,498,550	\$3,309,555	\$1,154,463	(\$2,155,092)	Site/Department carryover
4400	Non-Capital Furniture & Equip	\$441,980	\$544,742	\$299,883	(\$244,859)	
Total Materials & Supplies		\$2,320,142	\$4,683,845	\$2,092,618	(\$2,591,227)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,518,002	\$1,574,824	\$1,035,351	(\$539,473)	Special Ed
5200	Travel & Conferences (Mileage)	\$40,826	\$130,140	\$70,331	(\$59,809)	
5300	Dues & Memberships	\$3,644	\$9,769	\$3,498	(\$6,271)	
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$18,600	\$22,285	\$19,240	(\$3,045)	
5600	Rentals, Leases & Repairs	\$122,238	\$163,001	\$127,244	(\$35,757)	
5700	Direct Cost Transfers	(\$222,938)	(\$261,689)	(\$190,690)	\$70,999	
5800	Professional Consulting/Other Opera	\$47,475	\$771,873	\$447,547	(\$324,326)	
5802-5806	Special Education Contracts	\$1,786,359	\$1,949,680	\$1,508,866	(\$440,814)	
5810	Non-Public School (NPS)	\$1,057,770	\$1,325,000	\$1,116,435	(\$208,565)	
5811	Non-Public Agency (NPA)	\$291,000	\$343,695	\$435,228	\$91,533	
5813	A/E Fees Non-capital	\$0	\$0	\$5,950	\$5,950	
5817/8	SCOE Contracts	\$328	\$328	\$0	(\$328)	
5821	Audit Costs	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$29,875	\$20,375	\$70,698	\$50,323	
5825	Advertisement Costs	\$0	\$0	\$0	\$0	
5830	Professional Consulting Services	\$25,000	\$7,860	\$15,515	\$7,655	
5839	Other Fees	\$20,461	\$66,075	\$67,365	\$1,290	
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	
5845	Field Trips	\$0	\$53,416	\$40,432	(\$12,984)	
5849	Other Contract Services	\$406,458	\$418,194	\$405,898	(\$12,296)	
5850	Other Operating Expenditures	\$0	\$0	\$0	\$0	
5860-65	Other Employment Costs	\$0	\$0	\$0	\$0	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

Unaudited Actuals

		RESTRICTED				Comments
		Adopted Budget 17-18 6/22/2017 (A)	Budget 16-17 BR#4 6/22/2017 (B)	Unaudited Actuals 16-17 9/12/2017 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)						
5880	Other Administrative Charges	\$1,500	\$1,280	\$1,280		
5900	Communications/Telephone	\$10,433	\$15,754	\$13,017	(\$2,737)	
	Total Services and Other Operating Expenses	\$5,157,031	\$6,611,860	\$5,193,205	(\$1,418,655)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$1,582	\$75,307	\$16,119	(\$59,188)	
6500	Capital Equipment Replace	\$0	\$4,000	\$0	(\$4,000)	
	Total Capital Outlay	\$1,582	\$79,307	\$16,119	(\$63,188)	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$70,000	\$70,000	\$0	
7211	Tsf of Pass-thru Rev Charter	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$528,573	\$304,810	\$427,507	\$122,697	
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
	Total Indirect	\$598,573	\$374,810	\$497,507	\$122,697	
TOTAL EXPENDITURES		\$28,182,234	\$31,071,002	\$27,280,788	(\$3,790,214)	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$30,944	\$0	(\$30,944)	
	Total Financing Uses:	\$0	\$30,944	\$0	(\$30,944)	
TOTAL EXPENDITURES & OTHER USES		\$28,182,234	\$31,101,946	\$27,280,788	(\$3,821,158)	
EXCESS OF REVENUES OVER EXPENSE		(\$445,000)	(\$2,322,891)	\$1,633,139	\$3,956,030	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
	RESTRICTED	\$3,983,261	\$472,234	\$4,428,261	\$3,956,027	
	COMMITTED	\$0	\$0	\$0	\$0	
	ASSIGNED					
	Board Designated:					
	2% REU	\$0	\$0	\$0	\$0	
	One-time Mandated Costs	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
	CSEA Tentative Agreement	\$0	\$0	\$0	\$0	
	UNASSIGNED					
	Reserve for Economic Uncertainties Available	\$0	\$0	\$0	\$0	
	TOTAL ENDING FUND BALANCE:	\$3,983,261	\$472,234	\$4,428,261	\$3,956,027	

Note: \$1 variances due to rounding.

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PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

UNRESTRICTED/RESTRICTED

Unaudited Actuals

	Adopted Budget 17-18 6/22/2017 (A)	Budget 16-17 BR#4 6/22/2017 (B)	Unaudited Actuals 16-17 9/12/2017 (C)	Variance (C) - (B) (D)	Comments
--	---	--	--	------------------------------	----------

Average Daily Attendance (ADA)	7202	7108	0	(7108)	Including MCOE ADA
BEGINNING FUND BALANCE:	\$14,958,898	\$12,132,934	\$12,132,930	(\$4)	
REVENUES					
Local Control Funding Formula (LCFF)					
8011 State Aid	\$23,010,004	\$22,029,456	\$19,670,871	(\$2,358,585)	
8012 Education Protection Account	\$7,450,324	\$8,168,607	\$7,956,712	(\$211,895)	
8019 State Aid - Prior Year	\$0	\$103,227	(\$34,417)	(\$137,644)	
8021 Homeowners Exemptions	\$247,000	\$246,940	\$252,114	\$5,174	
8029 Other In-Lieu Taxes	\$0	\$0	\$95	\$95	
8041 Secured	\$29,608,000	\$28,074,902	\$27,661,555	(\$413,347)	
8042 Unsecured	\$1,075,000	\$1,105,896	\$1,064,020	(\$41,876)	
8043 Prior Year Taxes	\$0	\$0	\$47,068	\$47,068	
8044 Supplemental	\$820,000	\$838,460	\$764,013	(\$74,447)	
8045 ERAF	\$2,100,000	\$2,380,024	\$2,492,569	\$112,545	
8047 Community Redevelopment Funds	\$650,000	\$642,076	\$3,640,514	\$2,998,438	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter School-In Lieu Tax	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	(\$761,082)	(\$548,533)	(\$648,439)	(\$99,906)	
Total LCFF:	\$64,199,246	\$63,041,055	\$62,866,675	(\$174,380)	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,524,517	\$1,524,517	\$1,524,517	\$0	
8182 Spec Ed Discretionary Grant	\$391,497	\$424,594	\$509,229	\$84,635	
8287 Pass-thru Revenues Fed Sources	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$907,283	\$1,308,904	\$831,001	(\$477,903)	
Total Federal Revenues	\$2,823,297	\$3,258,015	\$2,864,747	(\$393,268)	
State Revenues					
8311 State Revenues	\$0	\$0	\$0	\$0	
8319 PY State Revenues	\$0	\$0	\$0	\$0	
8550 Mandated Cost Reimbursements	\$348,628	\$1,865,865	\$1,807,410	(\$58,455)	
8560 Lottery (Non-Prop 20)	\$1,384,800	\$1,443,777	\$1,445,805	\$2,028	
8590 All Other State Revenues	\$3,153,114	\$3,587,787	\$4,097,848	\$510,061	
Total State Revenues	\$4,886,542	\$6,897,429	\$7,351,063	\$453,634	
Local Revenues					
8621 Parcel Tax	\$1,915,000	\$1,910,000	\$1,922,178	\$12,178	
8631 Sale of Equipment/Supplies	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$150,000	\$150,000	\$146,769	(\$3,231)	
8660 Interest Earnings	\$142,100	\$113,987	\$173,616	\$59,629	
8677 Interagency Services Between LEAs	\$2,091,385	\$2,168,012	\$1,718,408	(\$449,604)	
8689 All Other Fees & Contracts	\$594,000	\$512,996	\$538,502	\$25,506	
8699 Other Local Revenues	\$920,303	\$2,283,700	\$2,297,384	\$13,684	
8710 Tuition	\$0	\$0	\$0	\$0	
8792 Transfer of Apportionment from COE	\$2,905,397	\$2,876,061	\$3,076,738	\$200,677	
Total Local Revenues	\$8,718,185	\$10,014,756	\$9,873,595	(\$141,161)	
TOTAL REVENUES	\$80,627,270	\$83,211,255	\$82,956,080	(\$255,175)	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$1	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$1	\$0	\$0	\$0	
TOTAL REVENUES & OTHER SOURCES	\$80,627,271	\$83,211,255	\$82,956,080	(\$255,175)	\$1 variance due to rounding

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT

GENERAL FUND 01

FISCAL YEAR 2016-17

Unaudited Actuals

		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 17-18 6/22/2017 (A)	Budget 16-17 BR#4 6/22/2017 (B)	Unaudited Actuals 16-17 9/12/2017 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$28,508,886	\$27,304,745	\$27,384,008	\$79,263	
1200	Certificated Support	\$1,944,976	\$2,600,332	\$2,539,493	(\$60,839)	
1300	Administrative	\$3,804,228	\$3,704,906	\$3,702,924	(\$1,982)	
1900	Other Certificated	\$126,544	\$260,209	\$255,338	(\$4,871)	
	Total Certificated Salaries	\$34,384,634	\$33,870,192	\$33,881,763	\$11,571	
Classified Salaries						
2100	Instructional Assist	\$2,836,809	\$2,815,897	\$2,678,811	(\$137,086)	
2200	Classified Support	\$3,713,846	\$3,664,491	\$3,649,858	(\$14,633)	
2300	Administrative	\$773,757	\$796,243	\$737,384	(\$58,859)	
2400	Clerical Salaries	\$3,067,867	\$3,205,925	\$3,183,375	(\$22,550)	
2900	Other Classified	\$1,550,804	\$1,758,320	\$1,588,385	(\$169,935)	
	Total Classified Salaries	\$11,943,083	\$12,240,876	\$11,837,813	(\$403,063)	
Employee Benefits						
3100	STRS	\$7,015,247	\$6,317,090	\$6,959,291	\$642,201	
3200	PERS	\$1,836,906	\$1,574,471	\$1,499,789	(\$74,682)	
3300	OASDI/Medicare	\$1,345,650	\$1,356,723	\$1,304,655	(\$52,068)	
3400	Health & Welfare	\$9,991,568	\$9,554,895	\$9,349,396	(\$205,499)	
3500	State Unemployment Ins	\$22,006	\$28,973	\$22,211	(\$6,762)	
3600	Workers Comp	\$1,080,376	\$1,045,946	\$1,034,827	(\$11,119)	
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$19,728	\$27,086	\$23,254	(\$3,832)	
	Total Employee Benefits	\$21,311,481	\$19,905,184	\$20,193,423	\$288,239	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$824,620	\$862,623	\$671,435	(\$191,188)	
4200	Books & Reference Materials	\$62,136	\$119,625	\$92,285	(\$27,340)	
4300	Materials & Supplies	\$2,678,061	\$4,984,831	\$2,326,672	(\$2,658,159)	
4400	Non-Capital Furniture & Equip	\$494,098	\$662,183	\$454,167	(\$208,016)	
	Total Materials & Supplies	\$4,058,915	\$6,629,262	\$3,544,559	(\$3,084,703)	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$2,606,002	\$2,613,910	\$2,059,138	(\$554,772)	
5200	Travel & Conferences (Mileage)	\$152,095	\$285,122	\$190,363	(\$94,759)	
5300	Dues & Memberships	\$29,483	\$40,475	\$27,619	(\$12,856)	
5400	Insurance	\$536,000	\$598,362	\$595,768	(\$2,594)	
5500	Utilities	\$1,048,200	\$1,187,881	\$983,093	(\$204,788)	
5600	Rentals, Leases & Repairs	\$460,671	\$545,034	\$418,754	(\$126,280)	
5700	Direct Cost Transfer	(\$5,000)	(\$10,000)	(\$748)	\$9,252	
5800	Professional Consulting/Other Operati	\$157,394	\$1,502,108	\$970,108	(\$532,000)	
5802-5809	Special Education Contracts	\$1,786,359	\$1,949,680	\$1,508,866	(\$440,814)	
5810	Non-Public School (NPS)	\$1,057,770	\$1,325,000	\$1,116,435	(\$208,565)	
5811	Non-Public Agency (NPA)	\$291,000	\$343,775	\$435,308	\$91,533	
5813	A/E Fees Non-capital	\$0	\$0	\$5,950		
5817/8	SCOE Contracts	\$90,328	\$84,712	\$83,184	(\$1,528)	
5821	Audit Costs	\$60,000	\$49,300	\$68,950	\$19,650	
5822	Election Fees	\$250	\$39,330	\$39,330	\$0	
5823	Legal Fees	\$98,875	\$118,375	\$214,819	\$96,444	
5825	Advertisement Costs	\$10,405	\$8,540	\$8,415	(\$125)	
5830	Professional Consulting Services	\$57,000	\$50,314	\$31,990	(\$18,324)	
5839	Other Fees	\$38,261	\$98,325	\$100,315	\$1,990	
5840	Computer Tech Related Services	\$6,583	\$6,583	\$5,858	(\$725)	
5845	Field Trips	\$2,350	\$172,405	\$130,279	(\$42,126)	
5849	Other Contract Services	\$699,822	\$893,805	\$830,689	(\$63,116)	
5850	Other Operating Expenditures	\$215,000	\$200	\$129,508	\$129,308	
5860-65	Other Employment Costs	\$25,650	\$35,665	\$23,967	(\$11,698)	

PETALUMA CITY ELEMENTARY/JOINT UNION HIGH SCHOOL DISTRICT
GENERAL FUND 01
FISCAL YEAR 2016-17

Unaudited Actuals		UNRESTRICTED/RESTRICTED				Comments
		Adopted Budget 17-18 6/22/2017 (A)	Budget 16-17 BR#4 6/22/2017 (B)	Unaudited Actuals 16-17 9/12/2017 (C)	Variance (C) - (B) (D)	
EXPENDITURES (continued)						
5880	Other Administrative Charges	\$1,520	\$1,301	\$4,741	\$3,440	
5900	Communications/Telephone	\$180,729	\$280,723	\$311,480	\$30,757	
	Total Services and Other Operating Ex	\$9,606,747	\$12,220,925	\$10,294,179	(\$1,932,696)	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$1,582	\$111,007	\$51,741	(\$59,266)	
6500	Capital Equipment Replace	\$40,000	\$51,194	\$17,798	(\$33,396)	
	Total Capital Outlay	\$41,582	\$162,201	\$69,539	(\$92,662)	
Indirect/Direct Cost						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$111,290	\$105,115	(\$6,175)	
7211	Tsf of Pass-thru Revenues Charters	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$143,364)	(\$101,343)	(\$97,860)	\$3,483	
7370	Direct Support Cost Inter Fund	\$0	\$0	\$0	\$0	
	Total Indirect	(\$73,364)	\$9,947	\$7,255	(\$2,692)	
TOTAL EXPENDITURES		\$81,273,078	\$85,038,587	\$79,828,531	(\$5,216,006)	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$69,682	\$69,682	\$0	
7439	Debt Service - Interest	\$0	\$106,899	\$106,899	\$0	
7615	Transfer to Def Maintenance	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$77,688	\$163,103	\$125,000	(\$38,103)	
	Total Financing Uses:	\$77,688	\$339,684	\$301,581	(\$38,103)	
TOTAL EXPENDITURES & OTHER USES		\$81,350,766	\$85,378,271	\$80,130,112	(\$5,254,109)	\$1 variance due to rounding
EXCESS OF REVENUES OVER EXPENSE		(\$723,495)	(\$2,167,016)	\$2,825,968	\$4,998,934	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$81,000	\$81,000	\$28,200	(\$52,800)	
	Stores Inventory	\$0	\$0	\$5,396	\$5,396	
	Prepaid Expenditures	\$0	\$0	\$117	\$117	
	RESTRICTED	\$3,983,261	\$472,234	\$4,428,261	\$3,956,027	
	COMMITTED	\$0	\$0	\$0	\$0	
	ASSIGNED					
	Board Designated:					
	2% REU	\$1,627,015	\$1,707,565	\$1,602,602	(\$104,963)	
	One-time Mandated Costs	\$0	\$1,527,603	\$1,527,603	\$0	
	South County Consortium SOCC	\$669,494	\$463,982	\$444,714	(\$19,268)	
	Local Site Donations	\$514,454	\$0	\$514,454	\$514,454	
	Curriculum Adoptions	\$1,100,000	\$1,500,000	\$1,500,000	\$0	
	CSEA Tentative Agreement	\$120,000	\$0	\$0	\$0	
	UNASSIGNED					
	Reserve for Economic Uncertainties Available	\$2,440,523	\$2,433,500	\$2,403,903	(\$29,597)	3% Reserves
		\$3,699,656	\$1,780,034	\$2,503,647	\$723,613	
TOTAL ENDING FUND BALANCE:		\$14,235,403	\$9,965,918	\$14,958,898	\$4,992,980	\$ variance due to rounding

Note: \$1-2 variances due to rounding.

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept 12, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Shelley Stiles

Chris Thomas

Name

Name

External Accountant

Chief Business Official

Title

Title

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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)	59.14%
	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	\$42,130,598.76
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$42,130,598.76
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	6.29%
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

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Unaudited Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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	G	
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	G
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
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		
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)		
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	62,170,480.52	696,196.00	62,866,676.52	63,531,541.00	667,705.00	64,199,246.00	2.1%
2) Federal Revenue		8100-8299	8,550.00	2,856,197.27	2,864,747.27	0.00	2,823,297.00	2,823,297.00	-1.4%
3) Other State Revenue		8300-8599	2,914,358.82	4,436,703.77	7,351,062.59	1,436,628.00	3,449,914.00	4,886,542.00	-33.5%
4) Other Local Revenue		8600-8799	1,851,587.88	8,022,007.15	9,873,595.03	1,470,547.00	7,247,638.00	8,718,185.00	-11.7%
5) TOTAL REVENUES			66,944,977.22	16,011,104.19	82,956,081.41	66,438,716.00	14,188,554.00	80,627,270.00	-2.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	26,491,711.47	7,390,050.15	33,881,761.62	26,798,076.00	7,586,558.00	34,384,634.00	1.5%
2) Classified Salaries		2000-2999	7,291,443.25	4,546,371.17	11,837,814.42	7,065,166.00	4,877,917.00	11,943,083.00	0.9%
3) Employee Benefits		3000-3999	12,648,505.96	7,544,917.50	20,193,423.46	13,671,050.00	7,640,431.00	21,311,481.00	5.5%
4) Books and Supplies		4000-4999	1,451,941.18	2,092,618.15	3,544,559.33	1,738,773.00	2,320,142.00	4,058,915.00	14.5%
5) Services and Other Operating Expenditures		5000-5999	5,100,972.87	5,193,204.67	10,294,177.54	4,449,716.00	5,157,031.00	9,606,747.00	-6.7%
6) Capital Outlay		6000-6999	53,420.12	16,119.01	69,539.13	40,000.00	1,582.00	41,582.00	-40.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	211,695.92	70,000.00	281,695.92	0.00	70,000.00	70,000.00	-75.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(525,367.22)	427,507.20	(97,860.02)	(671,937.00)	528,573.00	(143,364.00)	46.5%
9) TOTAL EXPENDITURES			52,724,323.55	27,280,787.85	80,005,111.40	53,090,844.00	28,182,234.00	81,273,078.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,220,653.67	(11,269,683.66)	2,950,970.01	13,347,872.00	(13,993,680.00)	(645,808.00)	-121.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,000.00	0.00	125,000.00	77,688.00	0.00	77,688.00	-37.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,902,822.65)	12,902,822.65	0.00	(13,548,679.00)	13,548,680.00	1.00	New
4) TOTAL OTHER FINANCING SOURCES/USES			(13,027,822.65)	12,902,822.65	(125,000.00)	(13,626,367.00)	13,548,680.00	(77,687.00)	-37.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,192,831.02	1,633,138.99	2,825,970.01	(278,495.00)	(445,000.00)	(723,495.00)	-125.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	9,337,807.87	2,795,122.27	12,132,930.14	10,530,638.89	4,428,261.26	14,958,900.15	23.3%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,337,807.87	2,795,122.27	12,132,930.14	10,530,638.89	4,428,261.26	14,958,900.15	23.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,337,807.87	2,795,122.27	12,132,930.14	10,530,638.89	4,428,261.26	14,958,900.15	23.3%
2) Ending Balance, June 30 (E + F1e)			10,530,638.89	4,428,261.26	14,958,900.15	10,252,143.89	3,983,261.26	14,235,405.15	-4.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	28,200.20	0.00	28,200.20	81,000.00	0.00	81,000.00	187.2%
Revolving Cash		9712	5,395.74	0.00	5,395.74	0.00	0.00	0.00	-100.0%
Stores		9713	116.50	0.00	116.50	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,428,261.26	4,428,261.26	0.00	3,983,261.26	3,983,261.26	-10.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	5,589,373.00	0.00	5,589,373.00	4,030,963.00	0.00	4,030,963.00	-27.9%
Other Assignments		9780	1,602,602.00		1,602,602.00				
2% REU		9780	1,527,603.00		1,527,603.00				
One-time Mandated Costs		9780	444,714.00		444,714.00				
South County Consortium (SOCC) Rest		9780	514,454.00		514,454.00				
Local Site Donations		9780	1,500,000.00		1,500,000.00				
Curriculum Adoptions		9780	0.00		0.00				
CSEA Tentative Agreement		9780				1,627,015.00		1,627,015.00	
2%REU		9780				0.00		0.00	
One-time Mandated Costs		9780				669,494.00		669,494.00	
South County Consortium (SOCC) Rest		9780				1,100,000.00		1,100,000.00	
Curriculum Adoptions		9780				120,000.00		120,000.00	
CSEA Tentative Agreement		9780				514,454.00		514,454.00	
Local Site Donations		9780							
e) Unassigned/unappropriated									

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)	
Reserve for Economic Uncertainties		9789	2,403,903.00	0.00	2,403,903.00	2,440,523.00	0.00	2,440,523.00	1.5%
Unassigned/Unappropriated Amount		9790	2,503,650.45	0.00	2,503,650.45	3,699,657.89	0.00	3,699,657.89	47.8%

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)	
G. ASSETS									
1) Cash		9110	14,964,042.09	3,152,063.55	18,116,105.64				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	2,000.00	0.00	2,000.00				
b) in Banks		9130	28,200.20	0.00	28,200.20				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	1,321,816.13	3,506,249.30	4,828,065.43				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	1,733,579.79	1,403,279.57	3,136,859.36				
5) Due from Other Funds		9320	5,395.74	0.00	5,395.74				
6) Stores		9330	116.50	0.00	116.50				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets									
9) TOTAL ASSETS			18,055,150.45	8,061,592.42	26,116,742.87				
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	5,467,704.71	975,653.31	6,443,358.02				
2) Due to Grantor Governments		9590	0.00	333,853.00	333,853.00				
3) Due to Other Funds		9610	2,056,806.85	1,393,912.96	3,450,719.81				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	929,911.89	929,911.89				
6) TOTAL LIABILITIES			7,524,511.56	3,633,331.16	11,157,842.72				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description (must agree with line F2), (G9 + H2) - (I6 + J2)	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)	
	10,530,638.89	4,428,261.26	14,958,900.15			

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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	19,670,871.00	0.00	19,670,871.00	23,010,004.00	0.00	23,010,004.00	17.0%
Education Protection Account State Aid - Current Year		8012	7,956,712.00	0.00	7,956,712.00	7,450,324.00	0.00	7,450,324.00	-6.4%
State Aid - Prior Years		8019	(34,417.00)	0.00	(34,417.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	252,114.39	0.00	252,114.39	247,000.00	0.00	247,000.00	-2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	95.24	0.00	95.24	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	27,661,555.15	0.00	27,661,555.15	29,608,000.00	0.00	29,608,000.00	7.0%
Unsecured Roll Taxes		8042	1,064,020.26	0.00	1,064,020.26	1,075,000.00	0.00	1,075,000.00	1.0%
Prior Years' Taxes		8043	47,067.93	0.00	47,067.93	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	764,013.18	0.00	764,013.18	820,000.00	0.00	820,000.00	7.3%
Education Revenue Augmentation Fund (ERAF)		8045	2,492,569.00	0.00	2,492,569.00	2,100,000.00	0.00	2,100,000.00	-15.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,640,514.37	0.00	3,640,514.37	650,000.00	0.00	650,000.00	-82.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			63,515,115.52	0.00	63,515,115.52	64,960,328.00	0.00	64,960,328.00	2.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	(1,344,635.00)	0.00	(1,344,635.00)	(1,428,787.00)	0.00	(1,428,787.00)	6.3%
Property Taxes Transfers		8097	0.00	696,196.00	696,196.00	0.00	667,705.00	667,705.00	-4.1%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			62,170,480.52	696,196.00	62,866,676.52	63,531,541.00	667,705.00	64,199,246.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,524,517.00	1,524,517.00	0.00	1,524,517.00	1,524,517.00	0.0%
Special Education Discretionary Grants		8182	0.00	509,229.30	509,229.30	0.00	391,497.00	391,497.00	-23.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		540,680.42	540,680.42		662,778.00	662,778.00	22.6%
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		102,353.84	102,353.84		114,171.00	114,171.00	11.5%
Title III, Part A, Immigrant Education Program	4201	8290		3,345.61	3,345.61		5,085.00	5,085.00	52.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		93,010.03	93,010.03		77,380.00	77,380.00	-16.8%
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		16,739.07	16,739.07		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		57,158.00	57,158.00		47,869.00	47,869.00	-16.3%
All Other Federal Revenue	All Other	8290	8,550.00	9,164.00	17,714.00	0.00	0.00	0.00	-100.0%
TOTAL FEDERAL REVENUE			8,550.00	2,856,197.27	2,864,747.27	0.00	2,823,297.00	2,823,297.00	-1.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			1,807,410.00	0.00	1,807,410.00	348,628.00	0.00	348,628.00	-80.7%
Tax Relief Subventions			1,084,114.55	361,690.21	1,445,804.76	1,065,000.00	319,800.00	1,384,800.00	-4.2%
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		214,106.42	214,106.42		214,107.00	214,107.00	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		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive									

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)	
Grant Program	6387	8590		138,795.21	138,795.21		0.00	0.00	-100.0%
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	22,834.27	3,722,111.93	3,744,946.20	23,000.00	2,916,007.00	2,939,007.00	-21.5%
TOTAL, OTHER STATE REVENUE			2,914,358.82	4,436,703.77	7,351,062.59	1,436,628.00	3,449,914.00	4,886,542.00	-33.5%

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)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	1,922,178.46	1,922,178.46	0.00	1,915,000.00	1,915,000.00	-0.4%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Penalties and Interest from							
Delinquent Non-LCFF							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	146,769.02	0.00	146,769.02	150,000.00	0.00	150,000.00	2.2%
Interest	178,523.19	(4,907.23)	173,615.96	142,100.00	0.00	142,100.00	-18.2%
Net Increase (Decrease) in the Fair Value							
of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	418,350.60	1,300,057.09	1,718,407.69	806,280.00	1,285,105.00	2,091,385.00	21.7%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	41,740.17	496,762.09	538,502.26	30,000.00	564,000.00	594,000.00	10.3%
Other Local Revenue							
Plus: Misc Funds Non-LCFF							
California Dept of Education							
iCS Financial Reporting Software - 2017.2.0							
e: fund-a (Rev 06/08/2017)							

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)	
(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	1,066,204.90	1,231,178.74	2,297,383.64	342,167.00	578,136.00	920,303.00	-59.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		3,076,738.00	3,076,738.00		2,905,397.00	2,905,397.00	-5.6%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,851,587.88	8,022,007.15	9,873,595.03	1,470,547.00	7,247,638.00	8,718,185.00	-11.7%
TOTAL, REVENUES			66,944,977.22	16,011,104.19	82,956,081.41	66,438,716.00	14,188,554.00	80,627,270.00	-2.8%

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	21,905,717.02	5,478,290.51	27,384,007.53	22,371,529.00	6,137,357.00	28,508,886.00	4.1%
Certificated Pupil Support Salaries		1200	1,154,746.37	1,384,746.82	2,539,493.19	1,205,005.00	739,971.00	1,944,976.00	-23.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,180,967.56	521,956.18	3,702,923.74	3,099,498.00	704,730.00	3,804,228.00	2.7%
Other Certificated Salaries		1900	250,280.52	5,056.64	255,337.16	122,044.00	4,500.00	126,544.00	-50.4%
TOTAL, CERTIFICATED SALARIES			26,491,711.47	7,390,050.15	33,881,761.62	26,798,076.00	7,586,558.00	34,384,634.00	1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	165,111.24	2,513,699.93	2,678,811.17	188,701.00	2,648,108.00	2,836,809.00	5.9%
Classified Support Salaries		2200	2,456,176.23	1,193,681.69	3,649,857.92	2,418,380.00	1,295,466.00	3,713,846.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	575,881.46	161,503.02	737,384.48	555,445.00	218,312.00	773,757.00	4.9%
Clerical, Technical and Office Salaries		2400	2,979,658.89	203,716.15	3,183,375.04	2,842,013.00	225,854.00	3,067,867.00	-3.6%
Other Classified Salaries		2900	1,114,615.43	473,770.38	1,588,385.81	1,060,627.00	490,177.00	1,550,804.00	-2.4%
TOTAL, CLASSIFIED SALARIES			7,291,443.25	4,546,371.17	11,837,814.42	7,065,166.00	4,877,917.00	11,943,083.00	0.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,272,510.49	3,686,781.02	6,959,291.51	3,848,029.00	3,167,218.00	7,015,247.00	0.8%
PERS		3201-3202	941,873.44	557,916.44	1,499,789.88	1,097,967.00	738,939.00	1,836,906.00	22.5%
OASDI/Medicare/Alternative		3301-3302	897,210.53	407,443.85	1,304,654.38	897,903.00	447,747.00	1,345,650.00	3.1%
Health and Welfare Benefits		3401-3402	6,737,385.51	2,612,010.35	9,349,395.86	7,005,922.00	2,985,646.00	9,991,568.00	6.9%
Unemployment Insurance		3501-3502	16,566.83	5,643.84	22,210.67	16,144.00	5,862.00	22,006.00	-0.9%
Workers' Compensation		3601-3602	763,749.49	271,078.04	1,034,827.53	790,635.00	289,741.00	1,080,376.00	4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,209.67	4,043.96	23,253.63	14,450.00	5,278.00	19,728.00	-15.2%
TOTAL, EMPLOYEE BENEFITS			12,648,505.96	7,544,917.50	20,193,423.46	13,671,050.00	7,640,431.00	21,311,481.00	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	101,116.65	570,317.81	671,434.46	480,000.00	344,620.00	824,620.00	22.8%
Books and Other Reference Materials		4200	24,331.43	67,953.74	92,285.17	27,144.00	34,992.00	62,136.00	-32.7%
Materials and Supplies		4300	1,172,208.70	1,154,463.40	2,326,672.10	1,179,511.00	1,498,550.00	2,678,061.00	15.1%

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)	
Noncapitalized Equipment		4400	154,284.40	299,883.20	454,167.60	52,118.00	441,980.00	494,098.00	8.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,451,941.18	2,092,618.15	3,544,559.33	1,738,773.00	2,320,142.00	4,058,915.00	14.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,023,787.46	1,035,350.73	2,059,138.19	1,088,000.00	1,518,002.00	2,606,002.00	26.6%
Travel and Conferences		5200	120,031.85	70,330.58	190,362.43	111,269.00	40,826.00	152,095.00	-20.1%
Dues and Memberships		5300	24,120.99	3,498.33	27,619.32	25,839.00	3,644.00	29,483.00	6.7%
Insurance		5400 - 5450	595,767.97	0.00	595,767.97	536,000.00	0.00	536,000.00	-10.0%
Operations and Housekeeping Services		5500	963,852.90	19,240.31	983,093.21	1,029,600.00	18,600.00	1,048,200.00	6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	291,510.12	127,243.60	418,753.72	338,433.00	122,238.00	460,671.00	10.0%
Transfers of Direct Costs		5710	189,942.00	(189,942.00)	0.00	217,938.00	(217,938.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(748.44)	(748.44)	0.00	(5,000.00)	(5,000.00)	568.1%
Professional/Consulting Services and Operating Expenditures		5800	1,593,497.01	4,115,214.90	5,708,711.91	932,341.00	3,666,226.00	4,598,567.00	-19.4%
Communications		5900	298,462.57	13,016.66	311,479.23	170,296.00	10,433.00	180,729.00	-42.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			5,100,972.87	5,193,204.67	10,294,177.54	4,449,716.00	5,157,031.00	9,606,747.00	-6.7%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
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	0.00%
Equipment		6400	35,621.78	16,119.01	51,740.79	0.00	1,582.00	1,582.00	-96.9%
Equipment Replacement		6500	17,798.34	0.00	17,798.34	40,000.00	0.00	40,000.00	124.7%
TOTAL CAPITAL OUTLAY			53,420.12	16,119.01	69,539.13	40,000.00	1,582.00	41,582.00	-40.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	35,115.00	70,000.00	105,115.00	0.00	70,000.00	70,000.00	-33.4%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.00%

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)	
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	69,682.17	0.00	69,682.17	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	106,898.75	0.00	106,898.75	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			211,695.92	70,000.00	281,695.92	0.00	70,000.00	70,000.00	-75.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(427,507.20)	427,507.20	0.00	(528,573.00)	528,573.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(97,860.02)	0.00	(97,860.02)	(143,364.00)	0.00	(143,364.00)	46.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(525,367.22)	427,507.20	(97,860.02)	(671,937.00)	528,573.00	(143,364.00)	46.5%
TOTAL EXPENDITURES			52,724,323.55	27,280,787.85	80,005,111.40	53,090,844.00	28,182,234.00	81,273,078.00	1.6%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	125,000.00	0.00	125,000.00	77,688.00	0.00	77,688.00	-37.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			125,000.00	0.00	125,000.00	77,688.00	0.00	77,688.00	-37.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds									
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 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)	
(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	(12,902,822.65)	12,902,822.65	0.00	(13,548,679.00)	13,548,680.00	1.00	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(12,902,822.65)	12,902,822.65	0.00	(13,548,679.00)	13,548,680.00	1.00	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,027,822.65)	12,902,822.65	(125,000.00)	(13,626,367.00)	13,548,680.00	(77,687.00)	-37.9%

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Description	2016-17 Unaudited Actuals		2017-18 Budget			% Diff Column C & F			
	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
A. REVENUES									
1) LCFF Sources		8010-8099	62,170,480.52	696,196.00	62,866,676.52	63,531,541.00	667,705.00	64,199,246.00	2.1%
2) Federal Revenue		8100-8299	8,550.00	2,856,197.27	2,864,747.27	0.00	2,823,297.00	2,823,297.00	-1.4%
3) Other State Revenue		8300-8599	2,914,358.82	4,436,703.77	7,351,062.59	1,436,628.00	3,449,914.00	4,886,542.00	-33.5%
4) Other Local Revenue		8600-8799	1,851,587.88	8,022,007.15	9,873,595.03	1,470,547.00	7,247,638.00	8,718,185.00	-11.7%
5) TOTAL REVENUES			66,944,977.22	16,011,104.19	82,956,081.41	66,438,716.00	14,188,554.00	80,627,270.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		31,330,400.23	18,822,651.24	50,153,051.47	32,502,824.00	20,098,077.00	52,600,901.00	4.9%
2) Instruction - Related Services	2000-2999		6,211,675.53	2,166,418.38	8,378,093.91	5,840,309.00	2,404,023.00	8,244,332.00	-1.6%
3) Pupil Services	3000-3999		5,533,493.35	3,002,139.19	8,535,632.54	6,011,055.00	2,300,355.00	8,311,410.00	-2.6%
4) Ancillary Services	4000-4999		499,082.93	136,609.74	635,692.67	448,705.00	9,054.00	457,759.00	-28.0%
5) Community Services	5000-5999		53,706.00	263,079.23	316,785.23	46,478.00	287,709.00	334,187.00	5.5%
6) Enterprise	6000-6999		0.00	60,730.95	60,730.95	0.00	97,846.00	97,846.00	61.1%
7) General Administration	7000-7999		3,749,680.45	516,511.10	4,266,191.55	3,462,585.00	558,354.00	4,020,939.00	-5.7%
8) Plant Services	8000-8999		5,134,589.14	2,242,648.02	7,377,237.16	4,778,888.00	2,356,816.00	7,135,704.00	-3.3%
9) Other Outgo	9000-9999	Except 7600-7699	211,695.92	70,000.00	281,695.92	0.00	70,000.00	70,000.00	-75.2%
10) TOTAL EXPENDITURES			52,724,323.55	27,280,787.85	80,005,111.40	53,090,844.00	28,182,234.00	81,273,078.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			14,220,653.67	(11,269,683.66)	2,950,970.01	13,347,872.00	(13,993,680.00)	(645,808.00)	-121.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,000.00	0.00	125,000.00	77,688.00	0.00	77,688.00	-37.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(12,902,822.65)	12,902,822.65	0.00	(13,548,679.00)	13,548,680.00	1.00	New
4) TOTAL OTHER FINANCING SOURCES/USES			(13,027,822.65)	12,902,822.65	(125,000.00)	(13,626,367.00)	13,548,680.00	(77,687.00)	-37.9%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,192,831.02	1,633,138.99	2,825,970.01	(278,495.00)	(445,000.00)	(723,495.00)	-125.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	9,337,807.87	2,795,122.27	12,132,930.14	10,530,638.89	4,428,261.26	14,958,900.15	23.3%
a) As of July 1 - Unaudited			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9793	9,337,807.87	2,795,122.27	12,132,930.14	10,530,638.89	4,428,261.26	14,958,900.15	23.3%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	9,337,807.87	2,795,122.27	12,132,930.14	10,530,638.89	4,428,261.26	14,958,900.15	23.3%
e) Adjusted Beginning Balance (F1c + F1d)			10,530,638.89	4,428,261.26	14,958,900.15	10,252,143.89	3,983,261.26	14,235,405.15	-4.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	28,200.20	0.00	28,200.20	81,000.00	0.00	81,000.00	187.2%
Revolving Cash		9712	5,395.74	0.00	5,395.74	0.00	0.00	0.00	-100.0%
Stores		9713	116.50	0.00	116.50	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	4,428,261.26	4,428,261.26	0.00	3,983,261.26	3,983,261.26	-10.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,589,373.00	0.00	5,589,373.00	4,030,963.00	0.00	4,030,963.00	-27.9%
2% REU	0000	9780	1,602,602.00		1,602,602.00				
One-time Mandated Costs	0000	9780	1,527,603.00		1,527,603.00				
South County Consortium (SOCC) Rest	0000	9780	444,714.00		444,714.00				
Local Site Donations	0000	9780	514,454.00		514,454.00				
Curriculum Adoptions	0000	9780	1,500,000.00		1,500,000.00				
CSEA Tentative Agreement	0000	9780	0.00		0.00	1,627,015.00		1,627,015.00	
2%REU	0000	9780			0.00	0.00		0.00	
One-time Mandated Costs	0000	9780				669,494.00		669,494.00	
South County Consortium (SOCC) Rest	0000	9780				1,100,000.00		1,100,000.00	
Curriculum Adoptions	0000	9780				120,000.00		120,000.00	
CSEA Tentative Agreement	0000	9780				514,454.00		514,454.00	
Local Site Donations	0000	9780							

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals		2017-18 Budget		Total Fund col. D + E (F)	% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)			Restricted (E)
e) Unassigned/unappropriated			2,403,903.00	0.00	2,403,903.00	2,440,523.00	0.00	2,440,523.00	1.5%
Reserve for Economic Uncertainties		9789							
Unassigned/Unappropriated Amount		9790	2,503,650.45	0.00	2,503,650.45	3,699,657.89	0.00	3,699,657.89	47.8%

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Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6264	Educator Effectiveness (15-16)	559,920.89	559,920.89
6300	Lottery: Instructional Materials	247,175.10	247,175.10
6500	Special Education	4,032.67	4,032.67
6512	Special Ed: Mental Health Services	400,563.11	400,563.11
7338	College Readiness Block Grant	336,559.00	336,559.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	602,000.26	602,000.26
9010	Other Restricted Local	2,278,010.23	1,833,010.23
Total, Restricted Balance		4,428,261.26	3,983,261.26

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Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,191.34	6,117.82	6,267.03	6,244.78	6,256.46	6,256.46
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,191.34	6,117.82	6,267.03	6,244.78	6,256.46	6,256.46
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.21	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	25.03	25.28	25.03	27.55	27.55	27.55
c. Special Education-NPS/LCI	1.31	1.45	1.45	33.98	33.98	33.98
d. Special Education Extended Year	1.83	1.83	1.83	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools				0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]				0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	28.17	28.77	28.31	61.53	61.53	61.53
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,219.51	6,146.59	6,295.34	6,306.31	6,317.99	6,317.99
7. Adults in Correctional Facilities						
8. Charter School ADA (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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	946.61	946.61	946.61	957.28	957.28	957.28
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	946.61	946.61	946.61	957.28	957.28	957.28
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	946.61	946.61	946.61	957.28	957.28	957.28

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00	0.00	4,266,886.00			4,266,886.00
Work in Progress	1,405,000.00	345,900.00	1,750,900.00	1,375,712.00	1,637,494.00	1,489,118.00
Total capital assets not being depreciated	5,671,886.00	345,900.00	6,017,786.00	1,375,712.00	1,637,494.00	5,756,004.00
Capital assets being depreciated:						
Land Improvements	19,111,157.00	308,716.00	19,419,873.00	3,318,900.00		22,738,773.00
Buildings	141,450,733.05	2,455,637.00	143,906,370.05	320,000.00		144,226,370.05
Equipment	11,110,625.00	(4,388,344.00)	6,722,281.00	131,385.00		6,853,666.00
Total capital assets being depreciated	171,672,515.05	(1,623,991.00)	170,048,524.05	3,770,285.00	0.00	173,818,809.05
Accumulated Depreciation for:						
Land Improvements	(8,922,744.05)	(189,099.00)	(9,111,843.05)	0.00	950,000.00	(10,061,843.05)
Buildings	(66,933,576.12)	(38,155.00)	(66,971,731.12)		4,250,000.00	(71,221,731.12)
Equipment	(6,274,497.46)	121,551.00	(6,152,946.46)		160,000.00	(6,312,946.46)
Total accumulated depreciation	(82,130,817.63)	(105,703.00)	(82,236,520.63)	0.00	5,360,000.00	(87,596,520.63)
Total capital assets being depreciated, net	89,541,697.42	(1,729,694.00)	87,812,003.42	3,770,285.00	5,360,000.00	86,222,288.42
Governmental activity capital assets, net	95,213,583.42	(1,383,794.00)	93,829,789.42	5,145,997.00	6,997,494.00	91,978,292.42
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(49,530.00)		(49,530.00)		5,900.00	(55,430.00)
Total accumulated depreciation	(49,530.00)	0.00	(49,530.00)	0.00	5,900.00	(55,430.00)
Total capital assets being depreciated, net	7,303.00	0.00	7,303.00	0.00	5,900.00	1,403.00
Business-type activity capital assets, net	7,303.00	0.00	7,303.00	0.00	5,900.00	1,403.00

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	67,808,265.00	321,237.00	68,129,502.00	20,000,000.00	4,500,000.00	83,629,502.00	5,754,908.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,266,087.00		2,266,087.00		2,266,087.00	0.00	0.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	49,121,727.00	929,900.00	50,051,627.00			50,051,627.00	
Net OPEB Obligation	57,035.00	(29,089.00)	27,946.00			27,946.00	
Compensated Absences Payable	470,571.00	(12,241.00)	458,330.00		13,963.00	444,367.00	20,000.00
Governmental activities long-term liabilities	119,723,685.00	1,209,807.00	120,933,492.00	20,000,000.00	6,780,050.00	134,153,442.00	5,774,908.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	33,881,761.62	301	0.00	303	33,881,761.62	305	622,283.68		307	33,259,477.94	309
2000 - Classified Salaries	11,837,814.42	311	28,608.77	313	11,809,205.65	315	997,832.27		317	10,811,373.38	319
3000 - Employee Benefits	20,193,423.46	321	6,499.22	323	20,186,924.24	325	670,212.69		327	19,516,711.55	329
4000 - Books, Supplies Equip Replace. (6500)	3,562,357.67	331	325,182.34	333	3,237,175.33	335	819,551.42		337	2,417,623.91	339
5000 - Services... & 7300 - Indirect Costs	10,196,317.52	341	23,285.65	343	10,173,031.87	345	3,535,740.25		347	6,637,291.62	349
TOTAL					79,288,098.71	365			TOTAL	72,642,478.40	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	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			59.14%
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)	59.14%
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).	72,642,478.40
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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	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	41,528,339.83		41,528,339.83			42,130,598.76
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,443.17		7,443.17			7,166.12
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	6,219.51		6,219.51	6,306.31		6,306.31
2. Total Charter Schools ADA (Form A, Line C9)	946.61		946.61	957.28		957.28
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,166.12			7,263.59
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	252,114.39		252,114.39	247,000.00		247,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	95.24		95.24	0.00		0.00
4. Secured Roll Taxes (Object 8041)	27,661,555.15		27,661,555.15	29,608,000.00		29,608,000.00
5. Unsecured Roll Taxes (Object 8042)	1,064,020.26		1,064,020.26	1,075,000.00		1,075,000.00
6. Prior Years' Taxes (Object 8043)	47,067.93		47,067.93	0.00		0.00
7. Supplemental Taxes (Object 8044)	764,013.18		764,013.18	820,000.00		820,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,492,569.00		2,492,569.00	2,100,000.00		2,100,000.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	3,640,514.37		3,640,514.37	650,000.00		650,000.00
12. Parcel Taxes (Object 8621)	1,922,178.46		1,922,178.46	1,915,000.00		1,915,000.00
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)	37,844,127.98	0.00	37,844,127.98	36,415,000.00	0.00	36,415,000.00
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)	37,844,127.98	0.00	37,844,127.98	36,415,000.00	0.00	36,415,000.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			649,072.77			663,410.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			649,072.77			663,410.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	27,627,583.00		27,627,583.00	30,460,328.00		30,460,328.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(34,417.00)		(34,417.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	27,593,166.00	0.00	27,593,166.00	30,460,328.00	0.00	30,460,328.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	82,956,081.41		82,956,081.41	80,627,270.00		80,627,270.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	173,615.96		173,615.96	142,100.00		142,100.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			41,528,339.83			42,130,598.76
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9628			1.0136
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			42,130,598.76			44,279,336.82
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			37,844,127.98			36,415,000.00
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)			859,934.40			871,630.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			4,935,543.55			8,527,746.82
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			4,935,543.55			8,527,746.82
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])			89,719.89			79,348.34
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			37,933,847.87			36,494,348.34
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)			4,845,823.66			8,448,398.48
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			37,933,847.87			
b. State Subventions (Line D8)			4,845,823.66			
c. Less: Excluded Appropriations (Line C23)			649,072.77			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			42,130,598.76			

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2016-17 Actual			2017-18 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			42,130,598.76			44,279,336.82
12. Appropriations Subject to the Limit (Line D9d)			42,130,598.76			

* Please provide below an explanation for each entry in the adjustments column.

Chris Thomas, CBO
Gann Contact Person

707-778-4621
Contact Phone Number

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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) 2,367,152.48
- 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) 63,545,847.02

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) 3.73%

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)	2,699,126.50
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	742,699.35
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	273,732.90
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)	11.75
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)	3,715,570.50
9. Carry-Forward Adjustment (Part IV, Line F)	1,162,601.39
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,878,171.89

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,396,488.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,371,118.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,244,353.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	635,692.67
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	316,785.23
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	60,730.95
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	824,555.04
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)	11,460.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	50,588.90
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,064,950.85
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)	303.25
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,570,295.05
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,971,777.10
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)	77,519,099.83

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)	4.79%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	6.29%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,715,570.50</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(297,163.30)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.91%) times Part III, Line B18); zero if negative	<u>1,162,601.39</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.91%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,162,601.39</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,162,601.39</u>

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Approved indirect cost rate: 2.91%
 Highest rate used in any program: 2.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	525,391.53	15,288.89	2.91%
01	3310	1,385,222.82	39,944.00	2.88%
01	3315	62,972.97	1,832.51	2.91%
01	3320	149,334.77	4,345.64	2.91%
01	3550	56,000.17	1,157.83	2.07%
01	4035	99,476.56	2,877.28	2.89%
01	4201	3,251.01	94.60	2.91%
01	4203	91,186.31	1,823.72	2.00%
01	6010	100,536.22	2,925.60	2.91%
01	6264	65,863.28	1,916.62	2.91%
01	6387	134,870.48	3,924.73	2.91%
01	6500	13,271,775.19	331,272.28	2.50%
01	6512	191,315.22	5,516.84	2.88%
01	6513	3,294.35	95.87	2.91%
01	6520	131,261.55	3,819.71	2.91%
01	9010	3,613,039.89	10,671.08	0.30%
11	3905	25,689.44	747.56	2.91%
11	3913	33,273.73	968.27	2.91%
11	3926	17,363.72	505.28	2.91%
11	6391	941,200.42	27,382.20	2.91%
11	9010	413,018.51	9,707.89	2.35%
13	5310	1,971,777.10	57,378.00	2.91%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	669,586.97		550,404.62	1,219,991.59
2. State Lottery Revenue	8560	1,084,114.55		361,690.21	1,445,804.76
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)		1,753,701.52	0.00	912,094.83	2,665,796.35
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	543,602.81			543,602.81
2. Classified Salaries	2000-2999	61,695.84			61,695.84
3. Employee Benefits	3000-3999	213,561.72			213,561.72
4. Books and Supplies	4000-4999	57,346.64		664,919.73	722,266.37
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	13,107.97			13,107.97
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)		889,314.98	0.00	664,919.73	1,554,234.71
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	864,386.54	0.00	247,175.10	1,111,561.64
D. COMMENTS:					

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

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

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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	80,130,111.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,954,036.20
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	316,742.40
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	69,539.13
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	176,580.92
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	125,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	297,481.69
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				985,344.14
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		89,742.55
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)				76,280,473.61

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)		7,093.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,754.03
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.)	73,991,417.88	10,353.13
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)	73,991,417.88	10,353.13
B. Required effort (Line A.2 times 90%)	66,592,276.09	9,317.82
C. Current year expenditures (Line I.E and Line II.B)	76,280,473.61	10,754.03
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

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Goal	Program/Activity	Direct Costs				Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
Instructional Goals								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	44,518,591.39	6,130,739.96	50,649,331.35	2,801,263.41	53,450,594.76		
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00		
3200	Continuation Schools	1,716,951.84	300,355.64	2,017,307.48	111,571.26	2,128,878.74		
3300	Independent Study Centers	654,135.25	117,327.12	771,462.37	42,667.28	814,129.65		
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00		
3550	Community Day Schools	424,470.44	60,389.82	484,860.26	26,816.17	511,676.43		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00		
3800	Career Technical Education	190,962.65	0.00	190,962.65	10,561.57	201,524.22		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00		
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00		
4760	Bilingual	0.00	0.00	0.00	0.00	0.00		
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00		
5000-5999	Special Education	18,500,903.95	1,320,839.86	19,821,743.81	1,096,281.52	20,918,025.33		
6000	Regional Occupational Cur/Prg (ROC/P)	627,196.93	142,857.17	770,054.10	42,589.39	812,643.49		
Other Goals								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00		
8100	Community Services	53,458.85	0.00	53,458.85	2,956.65	56,415.50		
8500	Child Care and Development Services	263,711.65	0.00	263,711.65	14,585.10	278,296.75		
Other Costs								
----	Food Services							
----	Enterprise							
----	Facilities Acquisition & Construction							
----	Other Outgo							
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		340,965.02	340,965.02	214,759.20	555,724.22		
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(97,860.02)	(97,860.02)		
----	Total General Fund and Charter Schools Funds Expenditures	66,950,382.95	8,413,474.59	75,363,857.54	4,266,191.53	80,130,111.38		

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
0001	Pre-Kindergarten	0.00	0.00	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	33,943,251.15	388,575.45	1,026,249.87	4,336,571.04	3,390,828.10	17,233.41	635,692.67			780,189.70	0.00	44,518,591.39
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	1,215,172.24	0.00	472.07	400,835.02	49,050.67	0.00	0.00			51,106.84	315.00	1,716,951.84
3300	Independent Study Centers	465,243.19	0.00	725.15	145,706.70	41,048.89	0.00	0.00			1,411.32	0.00	654,135.25
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	307,639.58	0.00	2,169.26	110,500.28	0.00	0.00	0.00			4,161.32	0.00	424,470.44
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	134,890.48	55,445.92	0.00	0.00	0.00	626.25	0.00			0.00	0.00	190,962.65
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	13,459,657.90	1,043,869.79	0.00	17,910.20	2,222,526.79	1,695,511.65	0.00			61,427.62	0.00	18,500,903.95
6000	ROC/P	627,196.93	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	627,196.93
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	53,458.85	0.00	0.00	0.00	53,458.85
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	95.46	0.00	0.00	263,326.38	0.00	289.81	0.00	263,711.65
Total Direct Charged Costs		50,155,051.47	1,487,891.16	1,029,616.35	5,011,523.24	5,703,549.91	1,713,371.31	635,692.67	316,785.23	0.00	898,586.61	315.00	66,950,382.95

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	782,264.04	4,649,523.12	698,952.80	6,130,739.96
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	32,931.84	232,476.16	34,947.64	300,355.64
3300	Independent Study Centers	10,357.60	92,990.46	13,979.06	117,327.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	6,905.06	46,495.23	6,989.53	60,389.82
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)	162,003.41	1,007,396.68	151,439.77	1,320,839.86
6000	ROC/P	18,059.40	108,488.87	16,308.90	142,857.17
Other Goals					
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
Other Funds					
--	Adult Education (Fund 11)		154,984.10		154,984.10
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		185,980.92		185,980.92
Total Allocated Support Costs		1,012,521.35	6,478,335.54	922,617.70	8,413,474.59

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	824,555.04
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,746,208.28
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	793,288.25
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,364,051.57
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	66,950,382.95
2	Total Allocated Costs (from Form PCR, Column 2, Total)	8,413,474.59
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	75,363,857.54
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,570,295.05
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,971,777.10
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,542,072.15
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		78,905,929.69
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		5.53%

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)	32,635.44				32,635.44
Enterprise (Objects 1000-5999, 6400, and 6500)		60,730.95			60,730.95
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				406,695.92	406,695.92
Total Other Costs	32,635.44	60,730.95	0.00	406,695.92	500,062.31

	----- 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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	549,964.63	297,409.14	1,689.39	163,458.19	6,478,335.55	0.00	922,617.69
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110 Regular Education, K-12	294.55	294.55	294.55	294.55	300.00	0.00	300.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200 Continuation Schools	12.40	12.40	12.40	12.40	15.00	0.00	15.00
3300 Independent Study Centers	3.90	3.90	3.90	3.90	6.00	0.00	6.00
3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550 Community Day Schools	2.60	2.60	2.60	2.60	3.00	0.00	3.00
3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110 Regular Education, Adult	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
4620 Adult Correctional Education	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
4760 Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999 Special Education (allocated to 5001)	61.00	61.00	61.00	61.00	65.00	0.00	65.00
6000 ROC/P	6.80	6.80	6.80	6.80	7.00	0.00	7.00
Other Goals Description							
7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150 Nonagency - Other	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
8500 Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Funds Description							
-- Adult Education (Fund 11)					10.00		
-- Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
-- Cafeteria (Funds 13 & 61)					12.00		
C. Total Allocation Factors	381.25	381.25	381.25	381.25	418.00	0.00	396.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(748.44)	0.00	(97,860.02)				
Other Sources/Uses Detail					0.00	125,000.00		
Fund Reconciliation							3,136,859.36	3,450,719.81
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	225.00	0.00	40,482.02	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							48,242.00	36,729.03
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	523.44	0.00	57,378.00	0.00				
Other Sources/Uses Detail					125,000.00	0.00		
Fund Reconciliation							56,052.91	452,431.36
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							98,218.12	29,790.64
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					0.00	0.00		
Fund Reconciliation							0.00	223,563.47
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							161,017.84	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	0.79
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,004,923.44	332,078.57
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	748.44	(748.44)	97,860.02	(97,860.02)	125,000.00	125,000.00	4,525,313.67	4,525,313.67

SELPA: (??)

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

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

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

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

If (b) is greater than (a).
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

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

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

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

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

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

SELPA: (??)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	FY must be entered Actual Expenditures Comparison Year	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	20,226,595.65		
b. Less: Expenditures paid from federal sources	2,130,668.22		
c. Expenditures paid from state and local sources	18,095,927.43	16,020,087.04	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		16,020,087.04	
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	18,095,927.43	16,020,087.04	2,075,840.39

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	FY must be entered 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	20,226,595.65		
b. Less: Expenditures paid from federal sources	2,130,668.22		
c. Expenditures paid from state and local sources	18,095,927.43	16,020,087.04	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		16,020,087.04	
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	18,095,927.43	16,020,087.04	2,075,840.39
d. Special education unduplicated pupil count	1,189	1,171	
e. Per capita state and local expenditures (A2c/A2d)	15,219.45	13,680.69	1,538.76

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: (??)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	FY must be entered 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	10,990,740.92	9,879,572.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		9,879,572.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,990,740.92	9,879,572.42	1,111,168.50

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	FY must be entered 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	10,990,740.92	9,879,572.42	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		9,879,572.42	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,990,740.92	9,879,572.42	1,111,168.50
b. Special education unduplicated pupil count	1,189	1,171	
c. Per capita local expenditures (B2a/B2b)	9,243.68	8,436.87	806.81

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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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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	352,061.33	0.00	0.00	0.00	322,084.45	1,104,568.69	3,934,888.16		5,713,602.63
2000-2999	Classified Salaries	481,516.12	0.00	0.00	0.00	181,719.85	1,153,338.49	1,206,770.75		3,023,345.21
3000-3999	Employee Benefits	402,232.30	0.00	0.00	0.00	183,946.06	1,051,149.95	2,385,568.78		4,025,897.09
4000-4999	Books and Supplies	4,070.35	0.00	0.00	0.00	8,613.62	41,828.96	36,785.00		91,297.93
5000-5999	Services and Other Operating Expenditures	1,310,751.37	0.00	0.00	0.00	390,482.91	3,646,772.24	298,754.57		5,646,761.09
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,550,631.47	0.00	0.00	0.00	1,086,846.89	6,997,658.33	7,865,767.26	0.00	18,500,903.95
7310	Transfers of Indirect Costs	393,362.55	0.00	0.00	0.00	11,489.30	0.00	0.00		404,851.85
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	1,320,839.85	0.00	0.00	0.00	11,489.30	0.00	0.00		1,320,839.85
	Total Indirect Costs and PCR Allocations	1,714,202.40	0.00	0.00	0.00	1,098,336.19	6,997,658.33	7,865,767.26	0.00	1,725,691.70
	TOTAL COSTS	4,264,833.87	0.00	0.00	0.00	1,098,336.19	6,997,658.33	7,865,767.26	0.00	20,226,595.65
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	43,886.15	0.00	0.00		43,886.15
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	636.90	0.00	0.00		636.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	15,898.31	0.00	0.00		15,898.31
4000-4999	Books and Supplies	2,817.63	0.00	0.00	0.00	0.00	0.00	6,750.98		9,568.61
5000-5999	Services and Other Operating Expenditures	1,105.64	0.00	0.00	0.00	313,495.41	1,539,137.65	170,898.41		2,024,637.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,923.27	0.00	0.00	0.00	373,916.77	1,539,137.65	177,649.39	0.00	2,094,627.08
7310	Transfers of Indirect Costs	39,944.00	0.00	0.00	0.00	6,178.15	0.00	0.00		46,122.15
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	39,944.00	0.00	0.00	0.00	6,178.15	0.00	0.00	0.00	46,122.15
	TOTAL BEFORE OBJECT 8980	43,867.27	0.00	0.00	0.00	380,094.92	1,539,137.65	177,649.39	0.00	2,140,749.23
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									10,081.01
	TOTAL COSTS									2,130,668.22

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385 & 6000-9999)										
1000-1999	Certificated Salaries	352,061.33	0.00	0.00	0.00	278,198.30	1,104,568.69	3,934,889.16		5,669,716.48
2000-2999	Classified Salaries	481,516.12	0.00	0.00	0.00	181,082.95	1,153,338.49	1,206,770.75		3,022,708.31
3000-3999	Employee Benefits	402,232.30	0.00	0.00	0.00	168,047.75	1,051,149.95	2,388,568.78		4,009,998.78
4000-4999	Books and Supplies	1,252.72	0.00	0.00	0.00	8,613.62	41,828.96	30,034.02		81,729.32
5000-5999	Services and Other Operating Expenditures	1,309,645.73	0.00	0.00	0.00	76,987.50	2,107,634.59	127,856.16		3,622,123.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,546,708.20	0.00	0.00	0.00	712,930.12	5,458,520.68	7,688,117.87	0.00	16,406,276.87
7310	Transfers of Indirect Costs	353,418.55	0.00	0.00	0.00	5,311.15	0.00	0.00		358,729.70
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	1,320,839.85								1,320,839.85
	Total Indirect Costs and PCR Allocations	1,674,258.40	0.00	0.00	0.00	5,311.15	0.00	0.00	0.00	1,679,569.55
	TOTAL BEFORE OBJECT 8980	4,220,966.60	0.00	0.00	0.00	718,241.27	5,458,520.68	7,688,117.87	0.00	18,085,846.42
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,081.01
	TOTAL COSTS									18,095,927.43
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	305.28	0.00	0.00	0.00	0.00	135.00	0.00		440.28
2000-2999	Classified Salaries	292,083.50	0.00	0.00	0.00	0.00	0.00	0.00		292,083.50
3000-3999	Employee Benefits	167,718.37	0.00	0.00	0.00	0.00	5.08	0.00		167,723.45
4000-4999	Books and Supplies	852.61	0.00	0.00	0.00	461.18	15,996.29	3.96		17,314.04
5000-5999	Services and Other Operating Expenditures	1,183,446.01	0.00	0.00	0.00	0.00	11,819.37	0.00		1,195,265.38
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	1,644,405.77	0.00	0.00	0.00	461.18	27,955.74	3.96	0.00	1,672,826.65
7310	Transfers of Indirect Costs	18,025.00	0.00	0.00	0.00	0.00	0.00	0.00		18,025.00
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	18,025.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,025.00
	TOTAL BEFORE OBJECT 8980	1,662,430.77	0.00	0.00	0.00	461.18	27,955.74	3.96	0.00	1,690,851.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,081.01
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)									9,289,808.26
	TOTAL COSTS									10,990,740.92

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

2015-16 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	16,020,087.04	9,879,572.42
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)	16,020,087.04	9,879,572.42
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	1,171.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	

3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	1,171.00	

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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/leamoexempwrksht.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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

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)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
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 (b)</u>	

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)	<u>0.00</u>	(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)	<u>0.00</u>	(f)

<p>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:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>

SELPA: _____

SECTION 3

	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. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	20,986,760.00		
b. Less: Expenditures paid from federal sources	2,074,764.00		
c. Expenditures paid from state and local sources	18,911,996.00	18,095,927.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,095,927.43	
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	18,911,996.00	18,095,927.43	816,068.57

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.

	Budgeted Amounts FY 2017-18	FY must be entered 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	20,986,760.00		
b. Less: Expenditures paid from federal sources	2,074,764		
c. Expenditures paid from state and local sources	18,911,996.00	18,095,927.43	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		18,095,927.43	
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	18,911,996.00	18,095,927.43	
d. Special education unduplicated pupil count	1189	1189	
e. Per capita state and local expenditures (A2c/A2d)	15,905.80	15,219.45	686.35

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	FY must be entered 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	13,279,895.00	10,990,740.92	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		10,990,740.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,279,895.00	10,990,740.92	2,289,154.08

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	FY must be entered 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	13,279,895.00	10,990,740.92	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		10,990,740.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,279,895.00	10,990,740.92	2,289,154.08
b. Special education unduplicated pupil count	1,189	1,189	
c. Per capita local expenditures (B2a/B2b)	11,168.96	9,243.68	1,925.28

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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Title

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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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	352,061.33	0.00	0.00	0.00	322,084.45	1,104,568.69	3,934,888.16		5,713,602.63
2000-2999	Classified Salaries	481,516.12	0.00	0.00	0.00	181,719.85	1,153,338.49	1,206,770.75		3,023,345.21
3000-3999	Employee Benefits	402,232.30	0.00	0.00	0.00	183,946.06	1,051,149.95	2,388,568.78		4,025,897.09
4000-4999	Books and Supplies	4,070.35	0.00	0.00	0.00	8,613.62	41,828.96	36,785.00		91,297.93
5000-5999	Services and Other Operating Expenditures	1,310,751.37	0.00	0.00	0.00	390,482.91	3,646,772.24	298,754.57		5,646,761.09
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,550,631.47	0.00	0.00	0.00	1,086,846.89	6,997,658.33	7,865,767.26	0.00	18,500,903.95
7310	Transfers of Indirect Costs	393,362.55	0.00	0.00	0.00	11,489.30	0.00	0.00		404,851.85
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)	1,320,839.85	0.00	0.00	0.00	11,489.30	0.00	0.00		1,320,839.85
	Total Indirect Costs	393,362.55	0.00	0.00	0.00	11,489.30	0.00	0.00	0.00	404,851.85
	TOTAL COSTS	2,943,994.02	0.00	0.00	0.00	1,098,336.19	6,997,658.33	7,865,767.26	0.00	18,905,755.80
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	43,886.15	0.00	0.00		43,886.15
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	636.90	0.00	0.00		636.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	15,898.31	0.00	0.00		15,898.31
4000-4999	Books and Supplies	2,817.63	0.00	0.00	0.00	0.00	0.00	6,750.98		9,568.61
5000-5999	Services and Other Operating Expenditures	1,105.64	0.00	0.00	0.00	313,495.41	1,539,137.65	170,898.41		2,024,637.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,923.27	0.00	0.00	0.00	373,916.77	1,539,137.65	177,649.39	0.00	2,094,627.08
7310	Transfers of Indirect Costs	39,944.00	0.00	0.00	0.00	6,178.15	0.00	0.00		46,122.15
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	39,944.00	0.00	0.00	0.00	6,178.15	0.00	0.00	0.00	46,122.15
	TOTAL BEFORE OBJECT 8980	43,867.27	0.00	0.00	0.00	380,094.92	1,539,137.65	177,649.39	0.00	2,140,749.23
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									10,081.01
	TOTAL COSTS									2,130,668.22

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	352,061.33	0.00	0.00	0.00	278,198.30	1,104,568.69	3,934,888.16		5,669,716.48
2000-2999	Classified Salaries	481,516.12	0.00	0.00	0.00	181,082.95	1,153,338.49	1,206,770.75		3,022,708.31
3000-3999	Employee Benefits	402,232.30	0.00	0.00	0.00	188,047.75	1,051,149.95	2,388,568.78		4,009,998.78
4000-4999	Books and Supplies	1,252.72	0.00	0.00	0.00	8,613.62	41,828.96	30,034.02		81,729.32
5000-5999	Services and Other Operating Expenditures	1,309,645.73	0.00	0.00	0.00	76,987.50	2,107,634.59	127,856.16		3,622,129.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,546,708.20	0.00	0.00	0.00	712,930.12	5,458,520.68	7,688,117.87	0.00	16,406,276.87
7310	Transfers of Indirect Costs	353,418.55	0.00	0.00	0.00	5,311.15	0.00	0.00		358,729.70
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)	1,320,839.85								1,320,839.85
	Total Indirect Costs	353,418.55	0.00	0.00	0.00	5,311.15	0.00	0.00	0.00	358,729.70
	TOTAL BEFORE OBJECT 8980	2,900,126.75	0.00	0.00	0.00	718,241.27	5,458,520.68	7,688,117.87	0.00	16,765,006.57
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,081.01
	TOTAL COSTS									16,775,087.58
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	305.28	0.00	0.00	0.00	0.00	135.00	0.00		440.28
2000-2999	Classified Salaries	292,093.50	0.00	0.00	0.00	0.00	0.00	0.00		292,093.50
3000-3999	Employee Benefits	167,718.37	0.00	0.00	0.00	0.00	5.08	0.00		167,723.45
4000-4999	Books and Supplies	852.61	0.00	0.00	0.00	461.18	15,996.29	3.96		17,314.04
5000-5999	Services and Other Operating Expenditures	1,183,446.01	0.00	0.00	0.00	0.00	11,819.37	0.00		1,195,265.38
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	1,644,405.77	0.00	0.00	0.00	461.18	27,955.74	3.96	0.00	1,672,826.65
7310	Transfers of Indirect Costs	18,025.00	0.00	0.00	0.00	0.00	0.00	0.00		18,025.00
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	18,025.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,025.00
	TOTAL BEFORE OBJECT 8980	1,662,430.77	0.00	0.00	0.00	461.18	27,955.74	3.96	0.00	1,690,851.65
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									10,081.01
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)									9,289,808.26
	TOTAL COSTS									10,990,740.92

* 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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	624,435.00	0.00	0.00	0.00	321,593.00	904,204.00	4,292,576.00		6,142,808.00
2000-2999	Classified Salaries	730,146.00	0.00	0.00	0.00	209,917.00	1,119,129.00	1,387,938.00		3,447,130.00
3000-3999	Employee Benefits	673,486.00	0.00	0.00	0.00	239,450.00	1,147,767.00	2,643,778.00		4,704,481.00
4000-4999	Books and Supplies	46,317.00	0.00	0.00	0.00	11,315.00	30,295.00	65,554.00		153,481.00
5000-5999	Services and Other Operating Expenditures	1,359,333.00	0.00	0.00	0.00	445,580.00	3,189,204.00	1,018,500.00		6,012,617.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,433,717.00	0.00	0.00	0.00	1,227,855.00	6,390,599.00	9,408,346.00	0.00	20,450,517.00
7310	Transfers of Indirect Costs	504,434.00	0.00	0.00	0.00	15,734.00	0.00	6,075.00		526,243.00
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	504,434.00	0.00	0.00	0.00	15,734.00	0.00	6,075.00	0.00	526,243.00
	TOTAL COSTS	3,938,151.00	0.00	0.00	0.00	1,243,589.00	6,390,599.00	9,414,421.00	0.00	20,986,760.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	624,435.00	0.00	0.00	0.00	276,579.00	904,204.00	4,292,576.00		6,097,794.00
2000-2999	Classified Salaries	730,146.00	0.00	0.00	0.00	207,917.00	1,119,129.00	1,387,938.00		3,445,130.00
3000-3999	Employee Benefits	673,486.00	0.00	0.00	0.00	222,133.00	1,147,767.00	2,643,778.00		4,687,164.00
4000-4999	Books and Supplies	46,317.00	0.00	0.00	0.00	5,575.00	30,295.00	65,554.00		147,741.00
5000-5999	Services and Other Operating Expenditures	1,359,333.00	0.00	0.00	0.00	171,280.00	1,624,434.00	829,000.00		3,984,047.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,433,717.00	0.00	0.00	0.00	883,484.00	4,825,829.00	9,218,846.00	0.00	18,361,876.00
7310	Transfers of Indirect Costs	445,108.00	0.00	0.00	0.00	0.00	0.00	6,075.00		451,183.00
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	445,108.00	0.00	0.00	0.00	0.00	0.00	6,075.00	0.00	451,183.00
	TOTAL BEFORE OBJECT 8980	3,878,825.00	0.00	0.00	0.00	883,484.00	4,825,829.00	9,224,921.00	0.00	18,813,059.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									98,937.00
										18,911,996.00

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	8,112.00	0.00		8,112.00
2000-2999	Classified Salaries	500,137.00	0.00	0.00	0.00	0.00	0.00	0.00		500,137.00
3000-3999	Employee Benefits	308,978.00	0.00	0.00	0.00	0.00	1,482.00	0.00		310,460.00
4000-4999	Books and Supplies	45,317.00	0.00	0.00	0.00	0.00	0.00	0.00		45,317.00
5000-5999	Services and Other Operating Expenditures	1,285,153.00	0.00	0.00	0.00	0.00	10,800.00	0.00		1,295,953.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,139,585.00	0.00	0.00	0.00	0.00	20,394.00	0.00	0.00	2,159,979.00
7310	Transfers of Indirect Costs	50,741.00	0.00	0.00	0.00	0.00	0.00	0.00		50,741.00
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	50,741.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,741.00
	TOTAL BEFORE OBJECT 8980	2,190,326.00	0.00	0.00	0.00	0.00	20,394.00	0.00	0.00	2,210,720.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									98,937.00
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)									10,970,238.00
	TOTAL COSTS									13,279,895.00

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

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

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. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
40-6264-0-0000-0000-9110	40	6264	30,944.00
40-6264-0-0000-0000-9610	40	6264	30,944.00
40-6264-0-0000-0000-9740	40	6264	0.00
40-6264-0-0000-0000-979Z	40	6264	0.00

Explanation: This exception was cleared with no exp or rev, but happened after July 1st so the Due To/Due From was necessary.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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) - 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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
40	6230	-629,199.99
Explanation: This negative is due to waiting on final Prop 39 Funds for 2017-18 to support Solar PV installation.		
Total of negative resource balances for Fund 40		-629,199.99

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

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6500	8660	-4,907.23
Explanation: This exception is due to negative interest for SOCC.			
01	6512	5800	-3,192.89
Explanation: This exception is due to prior year adjustments.			
40	6230	9790	-629,199.99
Explanation: This is due to pending Prop 39 Allocations for 2017-18 and Solar PV installations.			

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

- NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line A. PASSED
- ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED
- DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED
- LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED
- LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED
- LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED
- NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED
- CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED
- IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED
- IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED
- IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED
- IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED
- IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED
- IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED
- IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT							
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE				

01-3315-0-5730-0000-8677 3315 8677 158,371.00
Explanation:This exception is for SOCC and will be corrected at 1st Interim.

01-3320-0-5730-0000-8677 3320 8677 379.00
Explanation:This exception is for SOCC and will be adjusted at 1st Interim.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

INTRAFD-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
40	6230	-9,199.99

Explanation: This will be adjusted at 1st Interim.

Total of negative resource balances for Fund 40 -9,199.99

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

FUND	RESOURCE	OBJECT	VALUE
40	6230	9790	-9,199.99

Explanation: This will be adjusted at 1st Interim.

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.

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	78,548.00	77,437.00	-1.4%
3) Other State Revenue		8300-8599	1,678,213.00	1,604,163.00	-4.4%
4) Other Local Revenue		8600-8799	441,204.59	454,410.00	3.0%
5) TOTAL, REVENUES			2,197,965.59	2,136,010.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	592,164.17	626,404.00	5.8%
2) Classified Salaries		2000-2999	340,420.55	279,401.00	-17.9%
3) Employee Benefits		3000-3999	342,037.36	367,990.00	7.6%
4) Books and Supplies		4000-4999	175,728.13	183,041.00	4.2%
5) Services and Other Operating Expenditures		5000-5999	308,042.04	348,939.00	13.3%
6) Capital Outlay		6000-6999	112,170.29	25,000.00	-77.7%
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	40,482.02	56,994.00	40.8%
9) TOTAL, EXPENDITURES			1,911,044.56	1,887,769.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			286,921.03	248,241.00	-13.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			286,921.03	248,241.00	-13.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,247,948.92	1,534,869.95	23.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,247,948.92	1,534,869.95	23.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,247,948.92	1,534,869.95	23.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	1,000.00	0.00	-100.0%
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	620,878.69	847,611.69	36.5%
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	912,991.96	935,499.96	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.70)	(0.70)	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,802,773.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,843.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	48,242.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,877,859.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	306,260.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	36,729.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			342,989.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,534,869.95		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	78,548.00	77,437.00	-1.4%
TOTAL, FEDERAL REVENUE			78,548.00	77,437.00	-1.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	288,011.00	286,000.00	-0.7%
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	1,294,850.00	1,294,850.00	0.0%
All Other State Revenue	All Other	8590	95,352.00	23,313.00	-75.6%
TOTAL, OTHER STATE REVENUE			1,678,213.00	1,604,163.00	-4.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,680.76	12,000.00	-23.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	82,114.77	74,000.00	-9.9%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	343,409.06	368,410.00	7.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			441,204.59	454,410.00	3.0%
TOTAL, REVENUES			2,197,965.59	2,136,010.00	-2.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	354,526.46	389,255.00	9.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	230,306.95	231,149.00	0.4%
Other Certificated Salaries		1900	7,330.76	6,000.00	-18.2%
TOTAL, CERTIFICATED SALARIES			592,164.17	626,404.00	5.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,783.37	20,382.00	89.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	96,632.80	98,037.00	1.5%
Other Classified Salaries		2900	233,004.38	160,982.00	-30.9%
TOTAL, CLASSIFIED SALARIES			340,420.55	279,401.00	-17.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	105,539.33	106,404.00	0.8%
PERS		3201-3202	34,904.46	51,251.00	46.8%
OASDI/Medicare/Alternative		3301-3302	34,186.30	31,393.00	-8.2%
Health and Welfare Benefits		3401-3402	144,554.87	156,731.00	8.4%
Unemployment Insurance		3501-3502	443.93	430.00	-3.1%
Workers' Compensation		3601-3602	21,087.47	21,121.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,321.00	660.00	-50.0%
TOTAL, EMPLOYEE BENEFITS			342,037.36	367,990.00	7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,133.46	3,200.00	-55.1%
Books and Other Reference Materials		4200	20,994.24	20,273.00	-3.4%
Materials and Supplies		4300	113,521.04	135,952.00	19.8%
Noncapitalized Equipment		4400	34,079.39	23,616.00	-30.7%
TOTAL, BOOKS AND SUPPLIES			175,728.13	183,041.00	4.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	188,097.20	198,502.00	5.5%
Travel and Conferences		5200	22,925.54	16,650.00	-27.4%
Dues and Memberships		5300	1,270.00	1,600.00	26.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	239.85	400.00	66.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,653.46	19,975.00	7.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	225.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	67,271.08	100,100.00	48.8%
Communications		5900	9,359.91	11,712.00	25.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			308,042.04	348,939.00	13.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,965.43	25,000.00	-55.3%
Equipment		6400	56,204.86	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			112,170.29	25,000.00	-77.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,482.02	56,994.00	40.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,482.02	56,994.00	40.8%
TOTAL, EXPENDITURES			1,911,044.56	1,887,769.00	-1.2%

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

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Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	78,548.00	77,437.00	-1.4%
3) Other State Revenue		8300-8599	1,678,213.00	1,604,163.00	-4.4%
4) Other Local Revenue		8600-8799	441,204.59	454,410.00	3.0%
5) TOTAL REVENUES			2,197,965.59	2,136,010.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		997,056.62	1,118,099.00	12.1%
2) Instruction - Related Services	2000-2999		583,723.75	574,035.00	-1.7%
3) Pupil Services	3000-3999		154,216.52	68,283.00	-55.7%
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		40,482.02	56,994.00	40.8%
8) Plant Services	8000-8999		135,565.65	70,358.00	-48.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,911,044.56	1,887,769.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			286,921.03	248,241.00	-13.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			286,921.03	248,241.00	-13.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,247,948.92	1,534,869.95	23.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,247,948.92	1,534,869.95	23.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,247,948.92	1,534,869.95	23.0%
2) Ending Balance, June 30 (E + F1e)					
			1,534,869.95	1,783,110.95	16.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	1,000.00	0.00	-100.0%
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	620,878.69	847,611.69	36.5%
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	912,991.96	935,499.96	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.70)	(0.70)	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	339,859.38	566,592.38
9010	Other Restricted Local	281,019.31	281,019.31
Total, Restricted Balance		620,878.69	847,611.69

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,071,391.56	1,050,000.00	-2.0%
3) Other State Revenue		8300-8599	84,579.49	85,000.00	0.5%
4) Other Local Revenue		8600-8799	789,082.38	763,600.00	-3.2%
5) TOTAL, REVENUES			1,945,053.43	1,898,600.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	835,328.36	775,147.00	-7.2%
3) Employee Benefits		3000-3999	444,448.06	416,771.00	-6.2%
4) Books and Supplies		4000-4999	655,145.84	664,800.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	36,854.84	33,200.00	-9.9%
6) Capital Outlay		6000-6999	5,640.88	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	57,378.00	86,370.00	50.5%
9) TOTAL, EXPENDITURES			2,034,795.98	1,976,288.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(89,742.55)	(77,688.00)	-13.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,000.00	77,688.00	-37.8%
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			125,000.00	77,688.00	-37.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,257.45	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,516.04	41,773.49	541.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,516.04	41,773.49	541.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,516.04	41,773.49	541.1%
2) Ending Balance, June 30 (E + F1e)			41,773.49	41,773.49	0.0%
Components of Ending Fund Balance:					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,850.94	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			22,922.55	41,773.49	82.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	103,315.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	87,012.75		
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	284,457.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	56,052.91		
6) Stores		9320	18,850.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			549,688.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	55,484.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	452,431.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			507,915.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			41,773.49		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,071,391.56	1,050,000.00	-2.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,071,391.56	1,050,000.00	-2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	84,579.49	85,000.00	0.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			84,579.49	85,000.00	0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	708,950.68	720,000.00	1.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35.90	600.00	1571.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	38,619.44	36,000.00	-6.8%
Other Local Revenue					
All Other Local Revenue		8699	41,476.36	7,000.00	-83.1%
TOTAL, OTHER LOCAL REVENUE			789,082.38	763,600.00	-3.2%
TOTAL, REVENUES			1,945,053.43	1,898,600.00	-2.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	683,350.43	622,111.00	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	103,398.00	105,498.00	2.0%
Clerical, Technical and Office Salaries		2400	48,579.93	47,538.00	-2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			835,328.36	775,147.00	-7.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	108,097.51	114,484.00	5.9%
OASDI/Medicare/Alternative		3301-3302	57,701.72	54,357.00	-5.8%
Health and Welfare Benefits		3401-3402	259,017.09	229,512.00	-11.4%
Unemployment Insurance		3501-3502	378.24	356.00	-5.9%
Workers' Compensation		3601-3602	18,903.50	18,062.00	-4.5%
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	350.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			444,448.06	416,771.00	-6.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	40,753.41	48,800.00	19.7%
Noncapitalized Equipment		4400	2,588.81	16,000.00	518.0%
Food		4700	611,803.62	600,000.00	-1.9%
TOTAL, BOOKS AND SUPPLIES			655,145.84	664,800.00	1.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	420.52	500.00	18.9%
Dues and Memberships		5300	743.53	1,000.00	34.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,374.25	5,500.00	2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	671.00	900.00	34.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	523.44	5,000.00	855.2%
Professional/Consulting Services and Operating Expenditures		5800	26,817.42	18,000.00	-32.9%
Communications		5900	2,304.68	2,300.00	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,854.84	33,200.00	-9.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	5,640.88	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			5,640.88	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	57,378.00	86,370.00	50.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			57,378.00	86,370.00	50.5%
TOTAL, EXPENDITURES			2,034,795.98	1,976,288.00	-2.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	125,000.00	77,688.00	-37.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			125,000.00	77,688.00	-37.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			125,000.00	77,688.00	-37.8%

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Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,071,391.56	1,050,000.00	-2.0%
3) Other State Revenue		8300-8599	84,579.49	85,000.00	0.5%
4) Other Local Revenue		8600-8799	789,082.38	763,600.00	-3.2%
5) TOTAL, REVENUES			1,945,053.43	1,898,600.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,969,989.05	1,882,918.00	-4.4%
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		57,378.00	86,370.00	50.5%
8) Plant Services	8000-8999		7,428.93	7,000.00	-5.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,034,795.98	1,976,288.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(89,742.55)	(77,688.00)	-13.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	125,000.00	77,688.00	-37.8%
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			125,000.00	77,688.00	-37.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,257.45	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,516.04	41,773.49	541.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,516.04	41,773.49	541.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,516.04	41,773.49	541.1%
2) Ending Balance, June 30 (E + F1e)			41,773.49	41,773.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,850.94	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	22,922.55	41,773.49	82.2%
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 Unaudited Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	22,922.55	41,773.49
Total, Restricted Balance		22,922.55	41,773.49

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,595.89	0.00	-100.0%
5) TOTAL, REVENUES			1,595.89	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,450.45	0.00	-100.0%
6) Capital Outlay		6000-6999	53,175.62	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			56,626.07	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,030.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,030.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	257,003.17	201,972.99	-21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,003.17	201,972.99	-21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,003.17	201,972.99	-21.4%
2) Ending Balance, June 30 (E + F1e)			201,972.99	201,972.99	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					
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	201,972.99	201,972.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	133,782.51		
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	98,218.12		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			232,000.63		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	237.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,790.64		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			30,027.64		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			201,972.99		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,595.89	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			1,595.89	0.00	-100.0%
TOTAL, REVENUES			1,595.89	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	3,450.45	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,450.45	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,175.62	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,175.62	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			56,626.07	0.00	-100.0%

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

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Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,595.89	0.00	-100.0%
5) TOTAL REVENUES			1,595.89	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		56,626.07	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			56,626.07	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,030.18)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,030.18)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	257,003.17	201,972.99	-21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,003.17	201,972.99	-21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			257,003.17	201,972.99	-21.4%
2) Ending Balance, June 30 (E + F1e)			201,972.99	201,972.99	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	201,972.99	201,972.99	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%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Unaudited Actuals</u>	<u>2017-18 Budget</u>
	Total, Restricted Balance	0.00	0.00

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,956.51	120,000.00	-22.6%
5) TOTAL, REVENUES			154,956.51	120,000.00	-22.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,858.10	0.00	-100.0%
3) Employee Benefits		3000-3999	69.86	0.00	-100.0%
4) Books and Supplies		4000-4999	76.42	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8,896.96	0.00	-100.0%
6) Capital Outlay		6000-6999	1,500,950.03	7,260,000.00	383.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,198,854.45	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,710,705.82	7,260,000.00	95.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,555,749.31)	(7,140,000.00)	100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,852,184.92	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			19,852,184.92	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,296,435.61	(7,140,000.00)	-143.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,795,458.39	24,091,894.00	209.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,795,458.39	24,091,894.00	209.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,795,458.39	24,091,894.00	209.1%
2) Ending Balance, June 30 (E + F1e)			24,091,894.00	16,951,894.00	-29.6%
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	23,873,377.32	16,633,377.32	-30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	218,516.68	318,516.68	45.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,503,048.11		
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			24,503,048.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	187,590.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	223,563.47		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			411,154.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,091,894.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8621	0.00	0.00	0.0%
		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	154,956.51	120,000.00	-22.6%
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			154,956.51	120,000.00	-22.6%
TOTAL, REVENUES			154,956.51	120,000.00	-22.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,858.10	0.00	-100.0%
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			1,858.10	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26.94	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.93	0.00	-100.0%
Workers' Compensation		3601-3602	41.99	0.00	-100.0%
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			69.86	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	76.42	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			76.42	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	111.46	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	8,785.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,896.96	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,500,950.03	4,960,000.00	230.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,300,000.00	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			1,500,950.03	7,260,000.00	383.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	39,666.09	0.00	-100.0%
Other Debt Service - Principal		7439	2,159,188.36	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,198,854.45	0.00	-100.0%
TOTAL, EXPENDITURES			3,710,705.82	7,260,000.00	95.7%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	19,852,184.92	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			19,852,184.92	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			19,852,184.92	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	154,956.51	120,000.00	-22.6%
5) TOTAL, REVENUES			154,956.51	120,000.00	-22.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,511,851.37	7,260,000.00	380.2%
9) Other Outgo	9000-9999	Except 7600-7699	2,198,854.45	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,710,705.82	7,260,000.00	95.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,555,749.31)	(7,140,000.00)	100.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,852,184.92	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			19,852,184.92	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,296,435.61	(7,140,000.00)	-143.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,795,458.39	24,091,894.00	209.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,795,458.39	24,091,894.00	209.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,795,458.39	24,091,894.00	209.1%
2) Ending Balance, June 30 (E + F1e)			24,091,894.00	16,951,894.00	-29.6%
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			23,873,377.32	16,633,377.32	-30.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	218,516.68	318,516.68	45.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Unaudited Actuals</u>	<u>2017-18 Budget</u>
9010	Other Restricted Local	23,873,377.32	16,633,377.32
Total, Restricted Balance		<u>23,873,377.32</u>	<u>16,633,377.32</u>

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	679,402.15	611,000.00	-10.1%
5) TOTAL, REVENUES			679,402.15	611,000.00	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	50,000.00	New
3) Employee Benefits		3000-3999	0.00	21,781.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,360.00	43,360.00	250.8%
6) Capital Outlay		6000-6999	182,488.78	400,000.00	119.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			194,848.78	515,141.00	164.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			484,553.37	95,859.00	-80.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			484,553.37	95,859.00	-80.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,127,685.30	1,612,238.67	43.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,127,685.30	1,612,238.67	43.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,127,685.30	1,612,238.67	43.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,612,238.67	1,708,097.67	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,607,896.63		
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	6,550.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	181,017.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,795,464.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	183,226.00		
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			183,226.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,612,238.67		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	13,799.67	11,000.00	-20.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	665,602.48	600,000.00	-9.9%
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			679,402.15	611,000.00	-10.1%
TOTAL, REVENUES			679,402.15	611,000.00	-10.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	50,000.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	50,000.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	7,766.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	3,825.00	New
Health and Welfare Benefits		3401-3402	0.00	9,000.00	New
Unemployment Insurance		3501-3502	0.00	25.00	New
Workers' Compensation		3601-3602	0.00	1,165.00	New
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	21,781.00	New
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,360.00	43,360.00	250.8%
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			12,360.00	43,360.00	250.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	182,488.78	400,000.00	119.2%
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			182,488.78	400,000.00	119.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			194,848.78	515,141.00	164.4%

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

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Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	679,402.15	611,000.00	-10.1%
5) TOTAL REVENUES			679,402.15	611,000.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		194,848.78	515,141.00	164.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			194,848.78	515,141.00	164.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			484,553.37	95,859.00	-80.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			484,553.37	95,859.00	-80.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,127,685.30	1,612,238.67	43.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,127,685.30	1,612,238.67	43.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,127,685.30	1,612,238.67	43.0%
2) Ending Balance, June 30 (E + F1e)			1,612,238.67	1,708,097.67	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,612,238.67	1,708,097.67	5.9%
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 Unaudited Actuals	2017-18 Budget
	Total, Restricted Balance	0.00	0.00

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	486,098.00	620,000.00	27.5%
4) Other Local Revenue		8600-8799	773,886.60	427,608.00	-44.7%
5) TOTAL, REVENUES			1,259,984.60	1,047,608.00	-16.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,900.66	0.00	-100.0%
6) Capital Outlay		6000-6999	1,918,961.18	226,608.00	-88.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,956,861.84	226,608.00	-88.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(696,877.24)	821,000.00	-217.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(696,877.24)	821,000.00	-217.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,081,609.62	384,732.38	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081,609.62	384,732.38	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081,609.62	384,732.38	-64.4%
2) Ending Balance, June 30 (E + F1e)			384,732.38	1,205,732.38	213.4%
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	1,013,932.37	1,214,932.37	19.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(629,199.99)	(9,199.99)	-98.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,175.96		
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	1,004,923.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,031,099.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	295,673.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	332,078.57		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	18,615.00		
6) TOTAL, LIABILITIES			646,367.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			384,732.38		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	486,098.00	620,000.00	27.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			486,098.00	620,000.00	27.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	731,221.14	400,000.00	-45.3%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	41,585.85	24,608.00	-40.8%
Interest		8660	435.55	3,000.00	588.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	644.06	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			773,886.60	427,608.00	-44.7%
TOTAL, REVENUES			1,259,984.60	1,047,608.00	-16.9%

Unaudited Actuals

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	37,900.66	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,900.66	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,530,288.44	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	388,672.74	226,608.00	-41.7%
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			1,918,961.18	226,608.00	-88.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,956,861.84	226,608.00	-88.4%

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

Unaudited Actuals

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

Unaudited Actuals
 Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
 Expenditures by Function
 Sonoma County

49 40246 000000
 Form 40

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	486,098.00	620,000.00	27.5%
4) Other Local Revenue		8600-8799	773,886.60	427,608.00	-44.7%
5) TOTAL REVENUES			1,259,984.60	1,047,608.00	-16.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,956,861.84	226,608.00	-88.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,956,861.84	226,608.00	-88.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(696,877.24)	821,000.00	-217.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(696,877.24)	821,000.00	-217.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,081,609.62	384,732.38	-64.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081,609.62	384,732.38	-64.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081,609.62	384,732.38	-64.4%
2) Ending Balance, June 30 (E + F1e)			384,732.38	1,205,732.38	213.4%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,013,932.37	1,214,932.37	19.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			(629,199.99)	(9,199.99)	-98.5%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Unaudited Actuals</u>	<u>2017-18 Budget</u>
Total, Restricted Balance		0.00	0.00

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	62,119.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,267,975.72	0.00	-100.0%
5) TOTAL, REVENUES			8,330,094.72	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,030,068.78	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,030,068.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,699,974.06)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	417,098.95	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			417,098.95	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,282,875.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,169,642.44	8,886,767.33	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,169,642.44	8,886,767.33	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,169,642.44	8,886,767.33	-12.6%
2) Ending Balance, June 30 (E + F1e)			8,886,767.33	8,886,767.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,886,767.33	8,886,767.33	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,886,767.33		
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			8,886,767.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,886,767.33		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	62,119.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			62,119.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,665,127.30	0.00	-100.0%
Unsecured Roll		8612	410,531.16	0.00	-100.0%
Prior Years' Taxes		8613	6,061.47	0.00	-100.0%
Supplemental Taxes		8614	135,432.30	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	50,823.49	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			8,267,975.72	0.00	-100.0%
TOTAL, REVENUES			8,330,094.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,430,921.60	0.00	-100.0%
Bond Interest and Other Service Charges		7434	3,599,147.18	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,030,068.78	0.00	-100.0%
TOTAL EXPENDITURES			10,030,068.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	417,098.95	0.00	-100.0%
(c) TOTAL, SOURCES			417,098.95	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			417,098.95	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	62,119.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	8,267,975.72	0.00	-100.0%
5) TOTAL, REVENUES			8,330,094.72	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,030,068.78	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,030,068.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,699,974.06)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	417,098.95	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			417,098.95	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,282,875.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,169,642.44	8,886,767.33	-12.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,169,642.44	8,886,767.33	-12.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,169,642.44	8,886,767.33	-12.6%
2) Ending Balance, June 30 (E + F1e)			8,886,767.33	8,886,767.33	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	8,886,767.33	8,886,767.33	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 Unaudited Actuals	2017-18 Budget
	Total, Restricted Balance	0.00	0.00

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	174.86	0.00	-100.0%
5) TOTAL, REVENUES			174.86	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	231.60	0.00	-100.0%
3) Employee Benefits		3000-3999	23.07	0.00	-100.0%
4) Books and Supplies		4000-4999	1,445.33	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	102.20	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,802.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,627.34)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,627.34)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,793.57	10,166.23	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,793.57	10,166.23	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,793.57	10,166.23	-13.8%
2) Ending Net Position, June 30 (E + F1e)			10,166.23	10,166.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,166.23	10,166.23	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,745.08		
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	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,166.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,166.23		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	174.86	0.00	-100.0%
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			174.86	0.00	-100.0%
TOTAL, REVENUES			174.86	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	231.60	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			231.60	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	17.72	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.12	0.00	-100.0%
Workers' Compensation		3601-3602	5.23	0.00	-100.0%
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			23.07	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,445.33	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,445.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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	102.20	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			102.20	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			1,802.20	0.00	-100.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	174.86	0.00	-100.0%
5) TOTAL, REVENUES			174.86	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,802.20	0.00	-100.0%
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			1,802.20	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,627.34)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,627.34)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,793.57	10,166.23	-13.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,793.57	10,166.23	-13.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,793.57	10,166.23	-13.8%
2) Ending Net Position, June 30 (E + F1e)			10,166.23	10,166.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,166.23	10,166.23	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	97,471.21	0.00	-100.0%
5) TOTAL, REVENUES			97,471.21	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	57,083.99	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			57,083.99	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			40,387.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			40,387.22	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	224,527.53	264,914.75	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,527.53	264,914.75	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			224,527.53	264,914.75	18.0%
2) Ending Net Position, June 30 (E + F1e)			264,914.75	264,914.75	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	264,914.75	264,914.75	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	268,857.23		
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			268,857.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	3,942.48		
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			3,942.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			264,914.75		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,556.98	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	94,848.23	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	66.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			97,471.21	0.00	-100.0%
TOTAL, REVENUES			97,471.21	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	57,083.99	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			57,083.99	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			57,083.99	0.00	-100.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	97,471.21	0.00	-100.0%
5) TOTAL REVENUES			97,471.21	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		57,083.99	0.00	-100.0%
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			57,083.99	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,387.22	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			40,387.22	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	224,527.53	264,914.75	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			224,527.53	264,914.75	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			224,527.53	264,914.75	18.0%
2) Ending Net Position, June 30 (E + F1e)			264,914.75	264,914.75	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	264,914.75	264,914.75	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,270.06	0.00	-100.0%
5) TOTAL, REVENUES			2,270.06	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,270.06	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,270.06	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	112,639.76	114,909.82	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,639.76	114,909.82	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			112,639.76	114,909.82	2.0%
2) Ending Net Position, June 30 (E + F1e)			114,909.82	114,909.82	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	114,909.82	114,909.82	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	15,127.56		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	99,780.82		
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			114,909.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			114,909.82		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,270.06	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,270.06	0.00	-100.0%
TOTAL, REVENUES			2,270.06	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		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%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect 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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,270.06	0.00	-100.0%
5) TOTAL REVENUES			2,270.06	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,270.06	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,270.06	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	112,639.76	114,909.82	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,639.76	114,909.82	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			112,639.76	114,909.82	2.0%
2) Ending Net Position, June 30 (E + F1e)			114,909.82	114,909.82	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	114,909.82	114,909.82	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 Unaudited Actuals	2017-18 Budget
Total, Restricted Net Position		0.00	0.00

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