

MADERA UNIFIED SCHOOL DISTRICT 2016-17 Year End Actuals



Board of Trustees:

Al Galvez, President
Ed McIntyre, Clerk

Trustees:

Ricardo Arredondo; Brent Fernandes,
Ruben Mendoza; Ray G. Seibert
Maria Velarde-Garcia

Administrative Staff:

Superintendent:

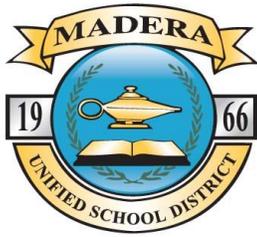
Todd Lile

Deputy Superintendent:

Sandon Schwartz

Chief Financial Officer:

Adele Nikkel



MADERA UNIFIED SCHOOL DISTRICT 2016-17 Year End Actuals

Madera Unified School District is located in the geographic center of California in a growing community of 55,000. Our district serves 20,000 students and has approximately 2,000 employees. Madera Unified is comprised of 27 schools and will open a new High School in 2019-20. Currently there are eighteen elementary schools, three middle schools, two high school's and two comprehensive high schools, one community day school and one adult school. Madera Unified has annual revenue of \$234 million.

Madera Unified District serves a community with a diverse population of students and their parents. We are guided by a powerful vision, which encourages us to provide an educational program in which students are “driven by their aspirations, not bound by their circumstances.”

In August 2012, the Madera Unified School District (MUSD) Board of Education adopted a visionary strategic plan, to guide the district's work. The Board is currently going through a goal setting process to make necessary updates to the strategic plan. This plan articulates the hopes and vision for every student in the district and clearly states the organization's mission:

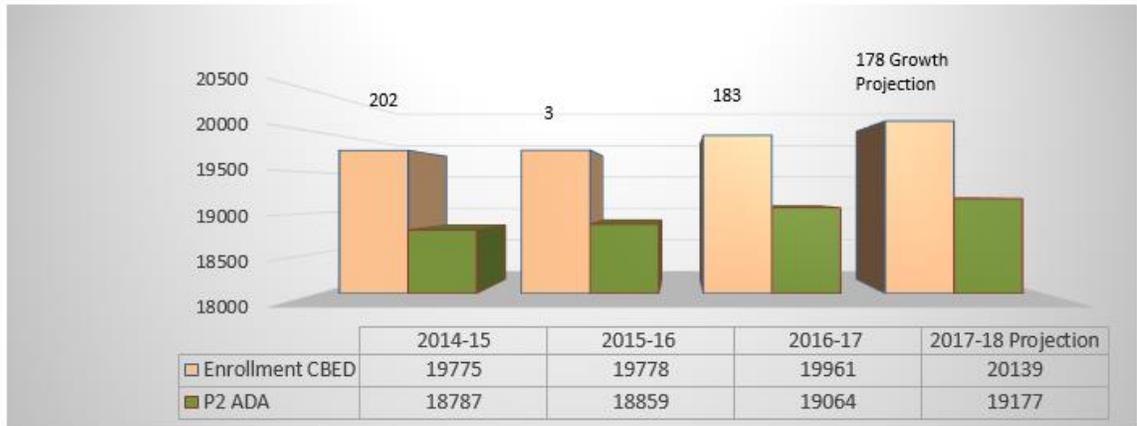


- **Highest Student Achievement**
- **Orderly Learning Environment**
- **Financially Sound and Effective Organization**

The MUSD goal statement within the strategic plan is to ensure every student is educated for COLLEGE, equipped for CAREER, and empowered with CHARACTER. The strategic plan includes input from a wide range of stakeholders, including parents, teachers, administrators, leaders of community based organizations and other staff. The strategic plan was developed and completed during the 2011-2012 school year. Members of the strategic plan core team included Board Members, MUSD District Administration, MUSD Teachers, Parent Leaders and Community Based Organizations.

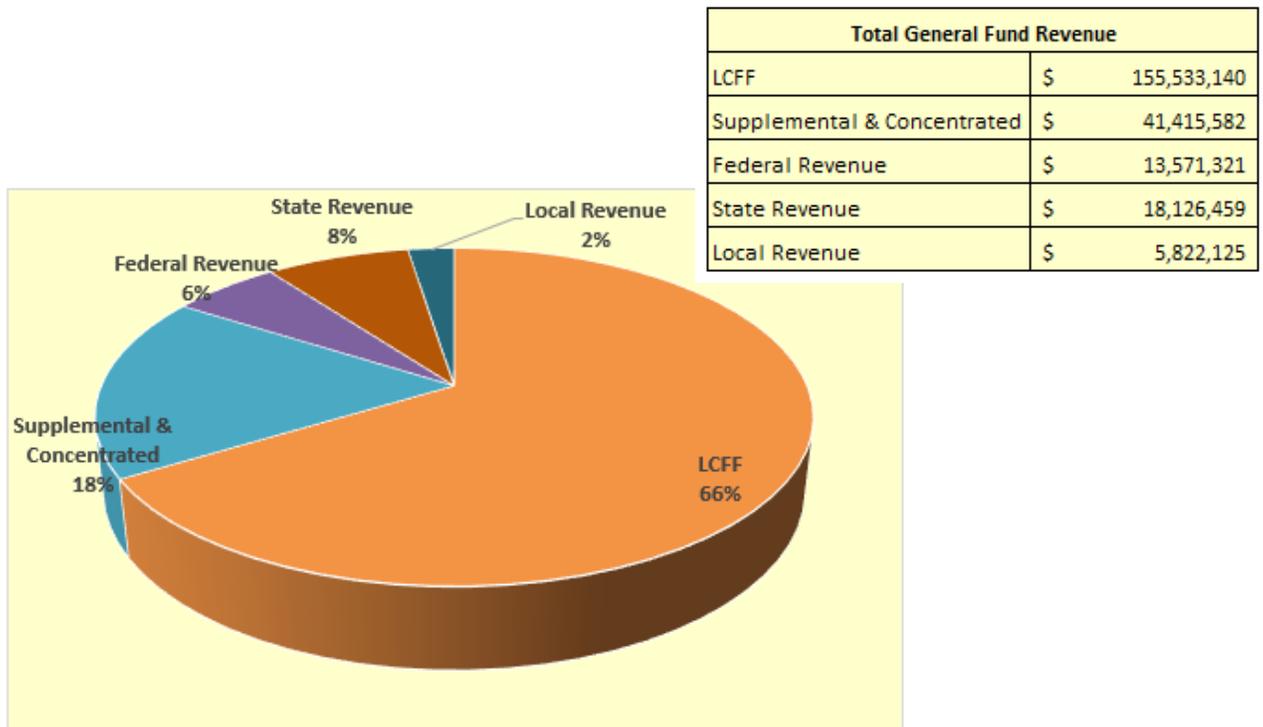
Enrollment & Attendance

Madera Unified had moderate enrollment of 183 students. We focused on increasing attendance through an incentive program and feel it had a positive impact on students. The attendance rate for our District is 95.5% and we will continue the incentive program into the next school year.



Revenue

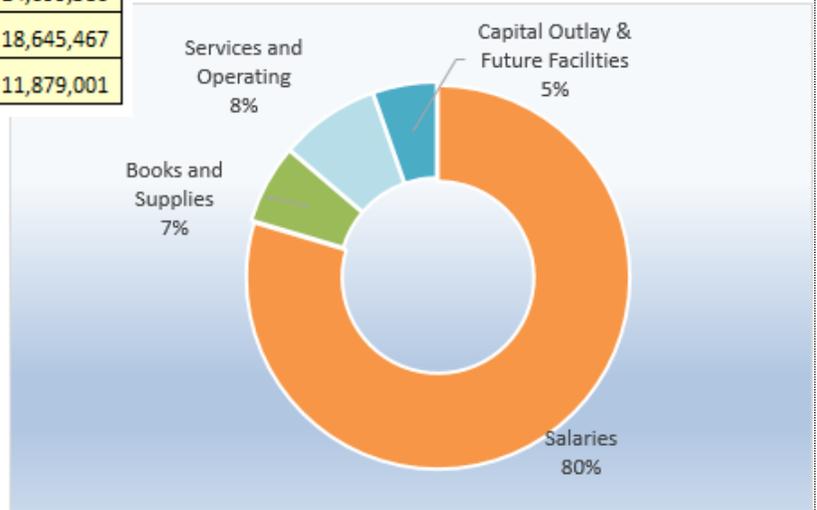
84% of the District's funding came from the State LCFF Model. The State funding model is at 97% and the District will be fully funded in two years. Federal and State revenue received was 14% with Local revenue at 2%.



Expenditures

Payroll was the largest expense for our District at 80% of our operational budget. Services, books and supplies was 15%. The remaining 5% was spent on current and future facilities. Certificated employees received a 3% salary increase and Classified salaries were increased by 4%.

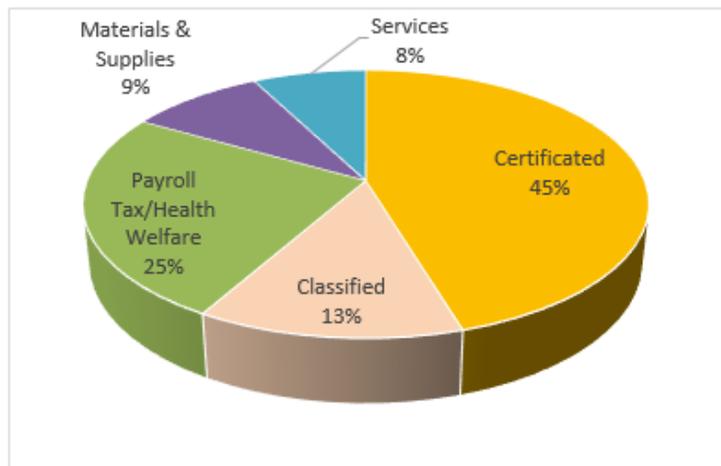
Total General Fund Expenditures	
Salaries	\$ 176,374,240
Books and Supplies	\$ 14,699,580
Services and Operating	\$ 18,645,467
Capital Outlay & Future Facilities	\$ 11,879,001



Supplemental & Concentrated

Supplemental & Concentrated funding is an important part of the District's budget. Madera Unified spent 83% of its Supplemental and Concentrated dollars on additional staffing and time to work with students and increase services to those students. The District's unduplicated count is 89% therefore some programs are school wide and include all students.

For expenditure details, please visit our District website. The LCAP Annual Update is located within our 2017-18 LCAP and details our expenditures as it relates to our goals.



Facility Projects and Routine Maintenance

The District commits to spending a minimum of 3% on routine maintenance. This funding repairs roofs, plumbing, carpet, bathrooms, HVAC and painting and other areas that need repair. In addition, the District spent an additional \$4.7 million on site improvements from the State One Time Funding and \$3 million from our set aside in Fund 40.

Area	Spent
Asphalt	\$ 599,740
Carpet	\$ 519,245
HVAC – Electrical	\$ 279,865
Paint - Hardware	\$ 509,771
Plumbing	\$ 69,934
Roof	\$ 670,705
Unforeseen	\$ 99,545

Completed Projects	Projects In Progress
Sierra Vista Parking Lot	Shade Structures
Adult Ed Tenant Improvements	Marquee
Madera High Baseball Stadium	Student Based Health Center MSHS
Prop 39 Phase I	Prop 39 Phase II
MSHS Cal Safe Building	CTE Modernization
Madison Remodel	Matilda Torres High School
Madera High Varsity Improvements	

Reserve

The District ended the year with a strong reserve of 19.43%. The previous year reserve was 19.2% which indicates expenditures are consistent within the budget.

In August of 2017, the District contracted with School Services of California to conduct a budget review. In their conclusion, it was stated, “We commend the District for overall fiscal integrity and prudence. Assumptions are reasonable and reflective of current economic indicators, reasonable projections and support the employee group agreements”. The District is currently under a routine review with FPM Federal Program Monitoring and the final phase of the audit will be the week of September 18th.

Other Funds

Fund #	Description	Beginning Balance	Projected Revenue	Projected Expenses	Other Financing Sources/Uses **	Ending Balance
01	General Fund	\$55,654,690	\$234,468,626	\$221,598,289	(\$11,224,027)	\$57,301,000
11	Adult Education	\$1,289,768	\$1,424,612	\$2,360,940	\$0	\$353,440
12	Child Development	\$205,041	\$2,291,755	\$2,177,655	\$0	\$319,141
13	Child Nutrition	\$3,800,270	\$13,560,587	\$13,911,016	\$83,169	\$3,533,010
14	Deferred Maintenance*	\$0	\$0	\$0	\$0	\$0
21	Building Fund (Bond Pr	\$17,318,667	\$67,469,588	\$17,850,806	\$0	\$66,937,449
25	Developer Fees	\$6,822,607	\$1,548,664	\$4,215,100	(\$369,034)	\$3,787,137
27	Redevelopment Agency	\$107,473	\$794,599	\$0	(\$855,785)	\$46,287
35	County School Facilities	\$3,862,643	\$36,673	\$1,172,411	\$0	\$2,726,905
40	Special Reserve Capita	\$3,026,659	\$208,541	\$3,017,976	\$1,117,722	\$1,334,946
41	Special Reserve Buildin	\$19,992,069	\$264,632	\$7,165,657	\$10,059,495	\$23,150,539
56	Debt Service	\$765,610	\$2,943	\$1,185,205	\$1,185,210	\$768,558
73	Foundation Trust-Schola	\$50,597	\$69	\$5,000	\$0	\$45,666
75	Foundation Trust Mem.	\$2,362	\$23	\$0	\$0	\$2,385
	TOTAL	\$112,898,456	\$322,071,312	\$274,660,055	(\$3,250)	\$160,306,463



MADERA UNIFIED MULTI-YEAR PROJECTION

2018-19

1. Begin funding Matilda Torres High School in June, opening in 2019-20.
2. Bus Replacement Plan Evaluation
3. CalSTRS/CalPERS increase continue to monitor state projections.
4. Meet Minimum Proportionality - MPP Supplemental & Concentrated Funding 72%

2019-20

1. 19-20 FTE Projected new staffing for High School \$1.4 million
2. Continue planning for Concurrent Middle School
3. Set aside funds for one time expenditure New High School \$2 million
4. CalSTRS/CalPERS increase is approximately \$2.5 million
5. Meet Minimum Proportionality - MPP Supplemental & Concentrated Funding 87%

2020-212

1. 100 % of LCFF Funded
2. Continue planning for Concurrent Middle School to open next year
3. CalSTRS/CalPERS increase each year is approximately \$2.5 million
4. Meet Minimum Proportionality - MPP Supplemental & Concentrated Funding 100%



MUSD STRATEGIC PLAN

Madera: Unified to ensure every student is educated for COLLEGE, equipped for CAREER, and empowered with CHARACTER

AGENDA ITEM COVER PAGE

Meeting Date: September 12, 2017

Agenda Item:

Request Approval of 2016-17 Unaudited Actuals Financial Report

Responsible Staff:

Todd Lile, Superintendent
Adele Nikkel, Chief Financial Officer

Agenda Placement:

New Business

THIS ITEM FULFILLS THE MUSD MISSION IN THE FOLLOWING AREA(S):

- Highest Student Achievement

THIS ITEM WILL HELP ACHIEVE THE DISTRICT GOALS IN THE STRATEGIC PLAN FOR:

- Pillar 1: Equitable access to rigorous high-level programs

Background:

The Financial Report is being provided to the Board of Trustees to inform them of the District's financial status for the 2016-17 fiscal year. It is also used as a tool for the Board and Administrators to aid in making necessary financial decisions to meet the goals of the district.

Financial Impact:

See attached 2016-17 Financial Report

Superintendent's Recommendation:

Superintendent recommends approval of the 2016-17 Financial Reports

ATTACHMENTS:

Description

No Attachments Available

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	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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	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	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
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)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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: _____

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:

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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	196,948,721.93	0.00	196,948,721.93	203,975,467.00	0.00	203,975,467.00	3.6%
2) Federal Revenue		8100-8299	172,013.96	13,399,306.72	13,571,320.68	0.00	15,236,233.00	15,236,233.00	12.3%
3) Other State Revenue		8300-8599	7,648,019.44	10,478,439.47	18,126,458.91	4,526,661.00	12,251,056.00	16,777,717.00	-7.4%
4) Other Local Revenue		8600-8799	1,899,597.63	3,922,527.22	5,822,124.85	1,032,401.00	3,423,461.00	4,455,862.00	-23.5%
5) TOTAL, REVENUES			206,668,352.96	27,800,273.41	234,468,626.37	209,534,529.00	30,910,750.00	240,445,279.00	2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	80,292,656.68	11,759,333.99	92,051,990.67	89,555,686.00	12,222,238.00	101,777,924.00	10.6%
2) Classified Salaries		2000-2999	23,412,213.91	4,858,792.70	28,271,006.61	25,129,930.00	5,151,334.00	30,281,264.00	7.1%
3) Employee Benefits		3000-3999	43,862,084.41	12,189,157.92	56,051,242.33	50,825,458.00	15,046,429.00	65,871,887.00	17.5%
4) Books and Supplies		4000-4999	10,291,837.10	4,407,743.33	14,699,580.43	11,519,460.00	6,509,926.00	18,029,386.00	22.7%
5) Services and Other Operating Expenditures		5000-5999	11,953,640.28	6,691,826.89	18,645,467.17	13,690,904.00	7,281,726.00	20,972,630.00	12.5%
6) Capital Outlay		6000-6999	6,628,769.20	2,112,021.90	8,740,791.10	3,107,730.00	3,296,443.00	6,404,173.00	-26.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,057,301.40	825,844.88	3,883,146.28	2,748,336.00	855,780.00	3,604,116.00	-7.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,661,939.99)	917,004.49	(744,935.50)	(1,937,766.00)	1,165,634.00	(772,132.00)	3.7%
9) TOTAL, EXPENDITURES			177,836,562.99	43,761,726.10	221,598,289.09	194,639,738.00	51,529,510.00	246,169,248.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,831,789.97	(15,961,452.69)	12,870,337.28	14,894,791.00	(20,618,760.00)	(5,723,969.00)	-144.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,608.85	0.00	39,608.85	30,000.00	0.00	30,000.00	-24.3%
b) Transfers Out		7600-7629	11,260,385.75	0.00	11,260,385.75	11,177,217.00	0.00	11,177,217.00	-0.7%
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	3,250.00	0.00	3,250.00	7,000.00	0.00	7,000.00	115.4%
3) Contributions		8980-8999	(15,503,668.22)	15,503,668.22	0.00	(17,829,793.00)	17,829,793.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,727,695.12)	15,503,668.22	(11,224,026.90)	(28,984,010.00)	17,829,793.00	(11,154,217.00)	-0.6%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,104,094.85	(457,784.47)	1,646,310.38	(14,089,219.00)	(2,788,967.00)	(16,878,186.00)	-1125.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	52,407,937.65	3,246,751.75	55,654,689.40	54,512,032.50	2,788,967.28	57,300,999.78	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,407,937.65	3,246,751.75	55,654,689.40	54,512,032.50	2,788,967.28	57,300,999.78	3.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,407,937.65	3,246,751.75	55,654,689.40	54,512,032.50	2,788,967.28	57,300,999.78	3.0%
2) Ending Balance, June 30 (E + F1e)			54,512,032.50	2,788,967.28	57,300,999.78	40,422,813.50	0.28	40,422,813.78	-29.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	482,902.45	0.00	482,902.45	482,902.00	0.00	482,902.00	0.0%
Prepaid Expenditures		9713	153,008.49	0.00	153,008.49	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,788,967.28	2,788,967.28	0.00	1.27	1.27	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,596,914.29	0.00	8,596,914.29	6,048,557.29	0.00	6,048,557.29	-29.6%
One Time Funding	0000	9780	8,088,702.29		8,088,702.29				
GASB 46 Vacation Accrual	0000	9780	508,212.00		508,212.00				
GASB 46 Vacation Accrual	0000	9780				508,212.00		508,212.00	
One time mandated funding	0000	9780				5,540,345.29		5,540,345.29	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,985,760.00	0.00	6,985,760.00	7,720,604.00	0.00	7,720,604.00	10.5%
Unassigned/Unappropriated Amount		9790	38,268,447.27	0.00	38,268,447.27	26,145,750.21	(0.99)	26,145,749.22	-31.7%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	70,744,706.31	3,933,098.31	74,677,804.62				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,272,730.78	3,299,780.69	4,572,511.47				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	27,338.06	0.00	27,338.06				
6) Stores		9320	482,902.45	0.00	482,902.45				
7) Prepaid Expenditures		9330	153,008.49	0.00	153,008.49				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			72,705,686.09	7,232,879.00	79,938,565.09				
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	18,132,319.77	1,796,399.53	19,928,719.30				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	61,333.82	90.00	61,423.82				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,647,422.19	2,647,422.19				
6) TOTAL, LIABILITIES			18,193,653.59	4,443,911.72	22,637,565.31				
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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			54,512,032.50	2,788,967.28	57,300,999.78				

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	148,258,722.00	0.00	148,258,722.00	158,830,913.00	0.00	158,830,913.00	7.1%
Education Protection Account State Aid - Current Year		8012	25,014,603.00	0.00	25,014,603.00	23,507,098.00	0.00	23,507,098.00	-6.0%
State Aid - Prior Years		8019	198,597.48	0.00	198,597.48	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	280,993.54	0.00	280,993.54	272,828.00	0.00	272,828.00	-2.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	21,672,808.26	0.00	21,672,808.26	24,509,786.00	0.00	24,509,786.00	13.1%
Unsecured Roll Taxes		8042	882,891.50	0.00	882,891.50	804,004.00	0.00	804,004.00	-8.9%
Prior Years' Taxes		8043	(93,504.74)	0.00	(93,504.74)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	753,256.35	0.00	753,256.35	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(2,811,072.00)	0.00	(2,811,072.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	1,228,953.19	0.00	1,228,953.19	132,286.00	0.00	132,286.00	-89.2%
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			198,197,320.58	0.00	198,197,320.58	205,245,843.00	0.00	205,245,843.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,248,598.65)	0.00	(1,248,598.65)	(1,270,376.00)	0.00	(1,270,376.00)	1.7%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			196,948,721.93	0.00	196,948,721.93	203,975,467.00	0.00	203,975,467.00	3.6%
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	1,281,330.00	1,281,330.00	0.00	1,281,330.00	1,281,330.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		7,058,123.29	7,058,123.29		7,597,406.00	7,597,406.00	7.6%
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		813,249.10	813,249.10		1,301,736.00	1,301,736.00	60.1%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		808,383.40	808,383.40		858,275.00	858,275.00	6.2%
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		2,459,990.51	2,459,990.51		3,084,334.00	3,084,334.00	25.4%
Career and Technical Education	3500-3599	8290		205,179.00	205,179.00		205,179.00	205,179.00	0.0%
All Other Federal Revenue	All Other	8290	172,013.96	773,051.42	945,065.38	0.00	907,973.00	907,973.00	-3.9%
TOTAL, FEDERAL REVENUE			172,013.96	13,399,306.72	13,571,320.68	0.00	15,236,233.00	15,236,233.00	12.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		56,675.00	56,675.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,723,497.00	0.00	4,723,497.00	1,627,782.00	0.00	1,627,782.00	-65.5%
Lottery - Unrestricted and Instructional Materials		8560	2,857,219.00	951,940.20	3,809,159.20	2,828,879.00	884,025.00	3,712,904.00	-2.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,899,855.00	1,899,855.00		1,899,855.00	1,899,855.00	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		1,235,284.00	1,235,284.00		0.00	0.00	-100.0%
Career Technical Education Incentive									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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		450,378.81	450,378.81		2,361,138.00	2,361,138.00	424.3%
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	67,303.44	5,884,306.46	5,951,609.90	70,000.00	7,106,038.00	7,176,038.00	20.6%
TOTAL, OTHER STATE REVENUE			7,648,019.44	10,478,439.47	18,126,458.91	4,526,661.00	12,251,056.00	16,777,717.00	-7.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	7,699.31	0.00	7,699.31	3,000.00	0.00	3,000.00	-61.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	111,378.06	0.00	111,378.06	60,000.00	0.00	60,000.00	-46.1%
Interest		8660	585,970.42	0.00	585,970.42	300,000.00	0.00	300,000.00	-48.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	463,922.29	37,787.42	501,709.71	296,000.00	0.00	296,000.00	-41.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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	730,627.55	448,907.77	1,179,535.32	373,401.00	22,115.00	395,516.00	-66.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,435,832.03	3,435,832.03		3,401,346.00	3,401,346.00	-1.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,899,597.63	3,922,527.22	5,822,124.85	1,032,401.00	3,423,461.00	4,455,862.00	-23.5%
TOTAL, REVENUES			206,668,352.96	27,800,273.41	234,468,626.37	209,534,529.00	30,910,750.00	240,445,279.00	2.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,068,234.23	8,685,824.12	70,754,058.35	69,799,603.00	9,402,306.00	79,201,909.00	11.9%
Certificated Pupil Support Salaries		1200	5,757,834.18	902,384.20	6,660,218.38	6,394,628.00	563,556.00	6,958,184.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	9,023,631.20	1,506,481.31	10,530,112.51	9,192,843.00	1,634,344.00	10,827,187.00	2.8%
Other Certificated Salaries		1900	3,442,957.07	664,644.36	4,107,601.43	4,168,612.00	622,032.00	4,790,644.00	16.6%
TOTAL, CERTIFICATED SALARIES			80,292,656.68	11,759,333.99	92,051,990.67	89,555,686.00	12,222,238.00	101,777,924.00	10.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,992,194.27	2,257,407.75	4,249,602.02	2,088,639.00	2,437,392.00	4,526,031.00	6.5%
Classified Support Salaries		2200	9,051,059.91	1,870,977.64	10,922,037.55	9,838,029.00	2,106,241.00	11,944,270.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	1,678,324.88	154,675.55	1,833,000.43	1,787,210.00	160,867.00	1,948,077.00	6.3%
Clerical, Technical and Office Salaries		2400	8,397,822.79	405,502.14	8,803,324.93	9,035,749.00	319,733.00	9,355,482.00	6.3%
Other Classified Salaries		2900	2,292,812.06	170,229.62	2,463,041.68	2,380,303.00	127,101.00	2,507,404.00	1.8%
TOTAL, CLASSIFIED SALARIES			23,412,213.91	4,858,792.70	28,271,006.61	25,129,930.00	5,151,334.00	30,281,264.00	7.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,841,709.13	6,350,658.23	16,192,367.36	12,754,026.00	8,771,019.00	21,525,045.00	32.9%
PERS		3201-3202	2,869,675.42	642,215.57	3,511,890.99	3,666,851.00	789,141.00	4,455,992.00	26.9%
OASDI/Medicare/Alternative		3301-3302	2,927,729.77	553,625.23	3,481,355.00	3,137,663.00	594,696.00	3,732,359.00	7.2%
Health and Welfare Benefits		3401-3402	23,972,972.12	4,049,979.59	28,022,951.71	26,745,002.00	4,259,046.00	31,004,048.00	10.6%
Unemployment Insurance		3501-3502	50,656.17	8,111.37	58,767.54	56,401.00	8,679.00	65,080.00	10.7%
Workers' Compensation		3601-3602	1,635,075.37	262,746.53	1,897,821.90	1,825,298.00	281,140.00	2,106,438.00	11.0%
OPEB, Allocated		3701-3702	1,969,499.16	310,072.81	2,279,571.97	2,142,890.00	330,053.00	2,472,943.00	8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	594,767.27	11,748.59	606,515.86	497,327.00	12,655.00	509,982.00	-15.9%
TOTAL, EMPLOYEE BENEFITS			43,862,084.41	12,189,157.92	56,051,242.33	50,825,458.00	15,046,429.00	65,871,887.00	17.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,380,713.68	1,344,705.97	3,725,419.65	2,956,887.00	1,051,159.00	4,008,046.00	7.6%
Books and Other Reference Materials		4200	83,846.06	192,913.43	276,759.49	511,498.00	89,624.00	601,122.00	117.2%
Materials and Supplies		4300	6,473,555.88	2,575,014.58	9,048,570.46	6,736,464.00	5,171,634.00	11,908,098.00	31.6%

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)	
Noncapitalized Equipment		4400	1,352,140.23	295,109.35	1,647,249.58	1,314,611.00	197,509.00	1,512,120.00	-8.2%
Food		4700	1,581.25	0.00	1,581.25	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,291,837.10	4,407,743.33	14,699,580.43	11,519,460.00	6,509,926.00	18,029,386.00	22.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	687,835.08	2,956,144.96	3,643,980.04	1,082,000.00	3,665,219.00	4,747,219.00	30.3%
Travel and Conferences		5200	443,311.46	485,842.73	929,154.19	656,930.00	204,121.00	861,051.00	-7.3%
Dues and Memberships		5300	53,798.89	10,495.50	64,294.39	53,358.00	1,000.00	54,358.00	-15.5%
Insurance		5400 - 5450	810,374.06	0.00	810,374.06	946,693.00	0.00	946,693.00	16.8%
Operations and Housekeeping Services		5500	3,225,360.07	0.00	3,225,360.07	3,267,019.00	0.00	3,267,019.00	1.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,237,141.95	1,232,375.92	2,469,517.87	1,609,180.00	1,426,312.00	3,035,492.00	22.9%
Transfers of Direct Costs		5710	(459,147.85)	459,147.85	0.00	(379,975.00)	379,975.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(111,543.60)	0.00	(111,543.60)	(85,737.00)	0.00	(85,737.00)	-23.1%
Professional/Consulting Services and Operating Expenditures		5800	5,012,027.55	1,534,011.11	6,546,038.66	6,105,704.00	1,588,299.00	7,694,003.00	17.5%
Communications		5900	1,054,482.67	13,808.82	1,068,291.49	435,732.00	16,800.00	452,532.00	-57.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,953,640.28	6,691,826.89	18,645,467.17	13,690,904.00	7,281,726.00	20,972,630.00	12.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	28,492.00	0.00	28,492.00	New
Land Improvements		6170	732,690.38	623,868.67	1,356,559.05	274,332.00	46,003.00	320,335.00	-76.4%
Buildings and Improvements of Buildings		6200	3,624,363.30	1,153,307.41	4,777,670.71	818,581.00	3,005,334.00	3,823,915.00	-20.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	803,976.41	151,824.30	955,800.71	1,963,710.00	110,000.00	2,073,710.00	117.0%
Equipment Replacement		6500	1,467,739.11	183,021.52	1,650,760.63	22,615.00	135,106.00	157,721.00	-90.4%
TOTAL, CAPITAL OUTLAY			6,628,769.20	2,112,021.90	8,740,791.10	3,107,730.00	3,296,443.00	6,404,173.00	-26.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,256,526.00	825,844.88	3,082,370.88	2,309,480.00	855,780.00	3,165,260.00	2.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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	127,694.11	0.00	127,694.11	104,329.00	0.00	104,329.00	-18.3%
Other Debt Service - Principal		7439	673,081.29	0.00	673,081.29	334,527.00	0.00	334,527.00	-50.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,057,301.40	825,844.88	3,883,146.28	2,748,336.00	855,780.00	3,604,116.00	-7.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(917,004.49)	917,004.49	0.00	(1,165,634.00)	1,165,634.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(744,935.50)	0.00	(744,935.50)	(772,132.00)	0.00	(772,132.00)	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,661,939.99)	917,004.49	(744,935.50)	(1,937,766.00)	1,165,634.00	(772,132.00)	3.7%
TOTAL, EXPENDITURES			177,836,562.99	43,761,726.10	221,598,289.09	194,639,738.00	51,529,510.00	246,169,248.00	11.1%

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)	
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	39,608.85	0.00	39,608.85	30,000.00	0.00	30,000.00	-24.3%
(a) TOTAL, INTERFUND TRANSFERS IN			39,608.85	0.00	39,608.85	30,000.00	0.00	30,000.00	-24.3%
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	11,177,217.00	0.00	11,177,217.00	11,177,217.00	0.00	11,177,217.00	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	83,168.75	0.00	83,168.75	0.00	0.00	0.00	-100.0%
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			11,260,385.75	0.00	11,260,385.75	11,177,217.00	0.00	11,177,217.00	-0.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	3,250.00	0.00	3,250.00	7,000.00	0.00	7,000.00	115.4%
(d) TOTAL, USES			3,250.00	0.00	3,250.00	7,000.00	0.00	7,000.00	115.4%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,503,668.22)	15,503,668.22	0.00	(17,829,793.00)	17,829,793.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,503,668.22)	15,503,668.22	0.00	(17,829,793.00)	17,829,793.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,727,695.12)	15,503,668.22	(11,224,026.90)	(28,984,010.00)	17,829,793.00	(11,154,217.00)	-0.6%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	196,948,721.93	0.00	196,948,721.93	203,975,467.00	0.00	203,975,467.00	3.6%
2) Federal Revenue		8100-8299	172,013.96	13,399,306.72	13,571,320.68	0.00	15,236,233.00	15,236,233.00	12.3%
3) Other State Revenue		8300-8599	7,648,019.44	10,478,439.47	18,126,458.91	4,526,661.00	12,251,056.00	16,777,717.00	-7.4%
4) Other Local Revenue		8600-8799	1,899,597.63	3,922,527.22	5,822,124.85	1,032,401.00	3,423,461.00	4,455,862.00	-23.5%
5) TOTAL, REVENUES			206,668,352.96	27,800,273.41	234,468,626.37	209,534,529.00	30,910,750.00	240,445,279.00	2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		98,735,029.08	28,084,047.02	126,819,076.10	110,833,776.00	33,560,601.00	144,394,377.00	13.9%
2) Instruction - Related Services	2000-2999		22,937,443.83	4,904,692.56	27,842,136.39	26,306,282.00	5,194,763.00	31,501,045.00	13.1%
3) Pupil Services	3000-3999		16,688,717.67	2,186,820.54	18,875,538.21	18,692,522.00	1,968,558.00	20,661,080.00	9.5%
4) Ancillary Services	4000-4999		3,312,527.27	52,911.00	3,365,438.27	3,492,248.00	195,945.00	3,688,193.00	9.6%
5) Community Services	5000-5999		29,600.02	326.00	29,926.02	25,910.00	393.00	26,303.00	-12.1%
6) Enterprise	6000-6999		218,246.48	0.00	218,246.48	254,818.00	0.00	254,818.00	16.8%
7) General Administration	7000-7999		12,155,551.93	980,787.41	13,136,339.34	14,171,352.00	1,241,527.00	15,412,879.00	17.3%
8) Plant Services	8000-8999		20,702,145.31	6,726,296.69	27,428,442.00	18,114,494.00	8,511,943.00	26,626,437.00	-2.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,057,301.40	825,844.88	3,883,146.28	2,748,336.00	855,780.00	3,604,116.00	-7.2%
10) TOTAL, EXPENDITURES			177,836,562.99	43,761,726.10	221,598,289.09	194,639,738.00	51,529,510.00	246,169,248.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			28,831,789.97	(15,961,452.69)	12,870,337.28	14,894,791.00	(20,618,760.00)	(5,723,969.00)	-144.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,608.85	0.00	39,608.85	30,000.00	0.00	30,000.00	-24.3%
b) Transfers Out		7600-7629	11,260,385.75	0.00	11,260,385.75	11,177,217.00	0.00	11,177,217.00	-0.7%
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	3,250.00	0.00	3,250.00	7,000.00	0.00	7,000.00	115.4%
3) Contributions		8980-8999	(15,503,668.22)	15,503,668.22	0.00	(17,829,793.00)	17,829,793.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,727,695.12)	15,503,668.22	(11,224,026.90)	(28,984,010.00)	17,829,793.00	(11,154,217.00)	-0.6%

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)			2,104,094.85	(457,784.47)	1,646,310.38	(14,089,219.00)	(2,788,967.00)	(16,878,186.00)	-1125.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	52,407,937.65	3,246,751.75	55,654,689.40	54,512,032.50	2,788,967.28	57,300,999.78	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,407,937.65	3,246,751.75	55,654,689.40	54,512,032.50	2,788,967.28	57,300,999.78	3.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,407,937.65	3,246,751.75	55,654,689.40	54,512,032.50	2,788,967.28	57,300,999.78	3.0%
2) Ending Balance, June 30 (E + F1e)			54,512,032.50	2,788,967.28	57,300,999.78	40,422,813.50	0.28	40,422,813.78	-29.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	482,902.45	0.00	482,902.45	482,902.00	0.00	482,902.00	0.0%
Prepaid Expenditures		9713	153,008.49	0.00	153,008.49	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,788,967.28	2,788,967.28	0.00	1.27	1.27	-100.0%
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	8,596,914.29	0.00	8,596,914.29	6,048,557.29	0.00	6,048,557.29	-29.6%
One Time Funding	0000	9780	8,088,702.29		8,088,702.29				
GASB 46 Vacation Accrual	0000	9780	508,212.00		508,212.00				
GASB 46 Vacation Accrual	0000	9780				508,212.00		508,212.00	
One time mandated funding	0000	9780				5,540,345.29		5,540,345.29	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,985,760.00	0.00	6,985,760.00	7,720,604.00	0.00	7,720,604.00	10.5%
Unassigned/Unappropriated Amount		9790	38,268,447.27	0.00	38,268,447.27	26,145,750.21	(0.99)	26,145,749.22	-31.7%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	120,443.14	0.14
6230	California Clean Energy Jobs Act	757,548.09	0.09
6264	Educator Effectiveness (15-16)	708,260.38	0.38
6300	Lottery: Instructional Materials	167,133.06	0.00
6382	California Career Pathways Trust	300,088.95	0.00
7338	College Readiness Block Grant	609,307.44	0.44
9010	Other Restricted Local	126,186.22	0.22
Total, Restricted Balance		<u>2,788,967.28</u>	<u>1.27</u>

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	238,578.82	239,629.00	0.4%
3) Other State Revenue		8300-8599	1,004,508.00	1,010,517.00	0.6%
4) Other Local Revenue		8600-8799	181,524.97	96,464.00	-46.9%
5) TOTAL, REVENUES			1,424,611.79	1,346,610.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	464,335.83	502,138.00	8.1%
2) Classified Salaries		2000-2999	225,184.82	216,311.00	-3.9%
3) Employee Benefits		3000-3999	240,297.03	287,335.00	19.6%
4) Books and Supplies		4000-4999	118,977.26	320,808.00	169.6%
5) Services and Other Operating Expenditures		5000-5999	398,323.17	313,368.00	-21.3%
6) Capital Outlay		6000-6999	853,336.49	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	60,485.09	58,090.00	-4.0%
9) TOTAL, EXPENDITURES			2,360,939.69	1,698,050.00	-28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(936,327.90)	(351,440.00)	-62.5%
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)			(936,327.90)	(351,440.00)	-62.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,289,768.30	353,440.40	-72.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,768.30	353,440.40	-72.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,289,768.30	353,440.40	-72.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.08	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	113,155.08	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,348.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	406,743.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	90.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			426,182.11		
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	71,134.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,606.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			72,741.71		
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)			353,440.40		

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	2,222.00	2,222.00	0.0%
All Other Federal Revenue	All Other	8290	236,356.82	237,407.00	0.4%
TOTAL, FEDERAL REVENUE			238,578.82	239,629.00	0.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	19,862.00	19,862.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	954,570.00	954,570.00	0.0%
All Other State Revenue	All Other	8590	30,076.00	36,085.00	20.0%
TOTAL, OTHER STATE REVENUE			1,004,508.00	1,010,517.00	0.6%

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	6,257.37	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	73,792.18	4,000.00	-94.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	101,475.42	92,464.00	-8.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,524.97	96,464.00	-46.9%
TOTAL, REVENUES			1,424,611.79	1,346,610.00	-5.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	344,703.55	374,334.00	8.6%
Certificated Pupil Support Salaries		1200	4,705.90	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	114,926.38	127,804.00	11.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			464,335.83	502,138.00	8.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,702.03	22,412.00	-29.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	172,406.89	181,571.00	5.3%
Other Classified Salaries		2900	21,075.90	12,328.00	-41.5%
TOTAL, CLASSIFIED SALARIES			225,184.82	216,311.00	-3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	67,191.45	111,293.00	65.6%
PERS		3201-3202	22,949.77	26,222.00	14.3%
OASDI/Medicare/Alternative		3301-3302	26,428.97	24,104.00	-8.8%
Health and Welfare Benefits		3401-3402	99,468.15	99,401.00	-0.1%
Unemployment Insurance		3501-3502	339.14	367.00	8.2%
Workers' Compensation		3601-3602	10,979.35	11,935.00	8.7%
OPEB, Allocated		3701-3702	12,940.20	14,013.00	8.3%
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			240,297.03	287,335.00	19.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	3,120.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	99,236.22	316,688.00	219.1%
Noncapitalized Equipment		4400	19,741.04	1,000.00	-94.9%
TOTAL, BOOKS AND SUPPLIES			118,977.26	320,808.00	169.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,892.04	8,500.00	-38.8%
Dues and Memberships		5300	1,670.00	1,000.00	-40.1%
Insurance		5400-5450	2,598.00	2,598.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	249,848.86	254,260.00	1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,807.19	7,500.00	-64.0%
Professional/Consulting Services and Operating Expenditures		5800	109,507.08	39,510.00	-63.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			398,323.17	313,368.00	-21.3%
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	849,446.56	0.00	-100.0%
Equipment		6400	3,889.93	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			853,336.49	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
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	60,485.09	58,090.00	-4.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,485.09	58,090.00	-4.0%
TOTAL, EXPENDITURES			2,360,939.69	1,698,050.00	-28.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%

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	238,578.82	239,629.00	0.4%
3) Other State Revenue		8300-8599	1,004,508.00	1,010,517.00	0.6%
4) Other Local Revenue		8600-8799	181,524.97	96,464.00	-46.9%
5) TOTAL, REVENUES			1,424,611.79	1,346,610.00	-5.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		555,978.12	849,104.00	52.7%
2) Instruction - Related Services	2000-2999		513,870.98	479,817.00	-6.6%
3) Pupil Services	3000-3999		5,286.83	0.00	-100.0%
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		60,485.09	58,090.00	-4.0%
8) Plant Services	8000-8999		1,225,318.67	311,039.00	-74.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,360,939.69	1,698,050.00	-28.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(936,327.90)	(351,440.00)	-62.5%
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)			(936,327.90)	(351,440.00)	-62.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,289,768.30	353,440.40	-72.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,289,768.30	353,440.40	-72.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,289,768.30	353,440.40	-72.6%
2) Ending Balance, June 30 (E + F1e)			353,440.40	2,000.40	-99.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.08	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			238,285.32	0.33	-100.0%
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	113,155.08	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.01)	New

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	168,679.33	0.33
9010	Other Restricted Local	69,605.99	0.00
Total, Restricted Balance		238,285.32	0.33

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	2,203,950.61	2,309,721.00	4.8%
4) Other Local Revenue		8600-8799	87,804.51	83,133.00	-5.3%
5) TOTAL, REVENUES			2,291,755.12	2,392,854.00	4.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	734,669.42	702,177.00	-4.4%
2) Classified Salaries		2000-2999	517,237.39	472,945.00	-8.6%
3) Employee Benefits		3000-3999	544,955.65	573,105.00	5.2%
4) Books and Supplies		4000-4999	184,846.15	763,292.00	312.9%
5) Services and Other Operating Expenditures		5000-5999	54,512.18	48,446.00	-11.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,734.75	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,699.60	118,295.00	9.8%
9) TOTAL, EXPENDITURES			2,177,655.14	2,711,995.00	24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			114,099.98	(319,141.00)	-379.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,099.98	(319,141.00)	-379.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	205,040.65	319,140.63	55.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			205,040.65	319,140.63	55.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			205,040.65	319,140.63	55.6%
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	319,140.63	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(0.37)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	270,066.72		
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	254,752.39		
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			524,819.11		
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	27,354.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,450.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	170,873.86		
6) TOTAL, LIABILITIES			205,678.48		
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)			319,140.63		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,155,356.95	2,092,477.00	-2.9%
All Other State Revenue	All Other	8590	48,593.66	217,244.00	347.1%
TOTAL, OTHER STATE REVENUE			2,203,950.61	2,309,721.00	4.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,268.56	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	82,535.95	83,133.00	0.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			87,804.51	83,133.00	-5.3%
TOTAL, REVENUES			2,291,755.12	2,392,854.00	4.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	612,775.34	569,148.00	-7.1%
Certificated Pupil Support Salaries		1200	27,916.94	30,579.00	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	93,977.14	102,450.00	9.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			734,669.42	702,177.00	-4.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	405,074.57	385,417.00	-4.9%
Classified Support Salaries		2200	11,661.27	16,594.00	42.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,148.14	34,864.00	-31.8%
Other Classified Salaries		2900	49,353.41	36,070.00	-26.9%
TOTAL, CLASSIFIED SALARIES			517,237.39	472,945.00	-8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	100,666.43	125,749.00	24.9%
PERS		3201-3202	54,469.06	55,445.00	1.8%
OASDI/Medicare/Alternative		3301-3302	60,046.77	55,791.00	-7.1%
Health and Welfare Benefits		3401-3402	285,545.72	294,194.00	3.0%
Unemployment Insurance		3501-3502	613.65	586.00	-4.5%
Workers' Compensation		3601-3602	19,850.47	19,014.00	-4.2%
OPEB, Allocated		3701-3702	23,763.55	22,326.00	-6.0%
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			544,955.65	573,105.00	5.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,364.05	14,690.00	29.3%
Materials and Supplies		4300	172,936.70	748,602.00	332.9%
Noncapitalized Equipment		4400	545.40	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			184,846.15	763,292.00	312.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,429.51	6,000.00	-55.3%
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	2,264.88	1,000.00	-55.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,917.82	13,500.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	24,871.51	27,846.00	12.0%
Communications		5900	28.46	100.00	251.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,512.18	48,446.00	-11.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,734.75	33,735.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,734.75	33,735.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	107,699.60	118,295.00	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,699.60	118,295.00	9.8%
TOTAL, EXPENDITURES			2,177,655.14	2,711,995.00	24.5%

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

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	2,203,950.61	2,309,721.00	4.8%
4) Other Local Revenue		8600-8799	87,804.51	83,133.00	-5.3%
5) TOTAL, REVENUES			2,291,755.12	2,392,854.00	4.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,674,611.85	2,196,616.00	31.2%
2) Instruction - Related Services	2000-2999		298,495.33	286,676.00	-4.0%
3) Pupil Services	3000-3999		39,856.78	44,331.00	11.2%
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		107,699.60	118,295.00	9.8%
8) Plant Services	8000-8999		23,256.83	32,342.00	39.1%
9) Other Outgo	9000-9999	Except 7600-7699	33,734.75	33,735.00	0.0%
10) TOTAL, EXPENDITURES			2,177,655.14	2,711,995.00	24.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			114,099.98	(319,141.00)	-379.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			114,099.98	(319,141.00)	-379.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,040.65	319,140.63	55.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,040.65	319,140.63	55.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,040.65	319,140.63	55.6%
2) Ending Balance, June 30 (E + F1e)			319,140.63	(0.37)	-100.0%
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			319,140.63	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.37)	New

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6130	Child Development: Center-Based Reserve Account	319,140.63	0.00
Total, Restricted Balance		319,140.63	0.00

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	12,572,986.83	11,354,500.00	-9.7%
3) Other State Revenue		8300-8599	829,215.13	837,999.00	1.1%
4) Other Local Revenue		8600-8799	158,385.53	160,800.00	1.5%
5) TOTAL, REVENUES			13,560,587.49	12,353,299.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,183,208.11	3,242,184.00	1.9%
3) Employee Benefits		3000-3999	1,946,143.15	2,048,493.00	5.3%
4) Books and Supplies		4000-4999	7,226,519.60	5,758,623.00	-20.3%
5) Services and Other Operating Expenditures		5000-5999	383,063.87	313,450.00	-18.2%
6) Capital Outlay		6000-6999	595,330.80	400,000.00	-32.8%
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	576,750.81	595,747.00	3.3%
9) TOTAL, EXPENDITURES			13,911,016.34	12,358,497.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(350,428.85)	(5,198.00)	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	83,168.75	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			83,168.75	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)			(267,260.10)	(5,198.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,800,269.79	3,533,009.69	-7.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,800,269.79	3,533,009.69	-7.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,800,269.79	3,533,009.69	-7.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	3,140.00	3,140.00	0.0%
Stores					
		9712	241,039.78	241,039.78	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,288,829.91	3,283,631.91	-0.2%
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	1,484,668.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	14,735.83		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,895,279.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	61,333.82		
6) Stores		9320	241,039.78		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,700,197.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	148,906.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	18,280.67		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			167,187.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,533,009.69		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,572,986.83	11,354,500.00	-9.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,572,986.83	11,354,500.00	-9.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	829,215.13	837,999.00	1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			829,215.13	837,999.00	1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	97,487.18	121,800.00	24.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,027.55	10,000.00	-41.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,870.80	29,000.00	-33.9%
TOTAL, OTHER LOCAL REVENUE			158,385.53	160,800.00	1.5%
TOTAL, REVENUES			13,560,587.49	12,353,299.00	-8.9%

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	2,599,272.84	2,620,374.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	264,315.64	282,422.00	6.9%
Clerical, Technical and Office Salaries		2400	319,619.63	339,388.00	6.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,183,208.11	3,242,184.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	383,858.94	421,390.00	9.8%
OASDI/Medicare/Alternative		3301-3302	235,195.73	247,421.00	5.2%
Health and Welfare Benefits		3401-3402	1,201,596.05	1,251,735.00	4.2%
Unemployment Insurance		3501-3502	1,538.03	1,617.00	5.1%
Workers' Compensation		3601-3602	49,826.78	52,326.00	5.0%
OPEB, Allocated		3701-3702	59,955.54	61,450.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,172.08	12,554.00	-11.4%
TOTAL, EMPLOYEE BENEFITS			1,946,143.15	2,048,493.00	5.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	684,551.28	771,500.00	12.7%
Noncapitalized Equipment		4400	57,036.63	80,000.00	40.3%
Food		4700	6,484,931.69	4,907,123.00	-24.3%
TOTAL, BOOKS AND SUPPLIES			7,226,519.60	5,758,623.00	-20.3%

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	18,467.67	18,000.00	-2.5%
Dues and Memberships		5300	2,556.16	3,000.00	17.4%
Insurance		5400-5450	11,242.00	12,000.00	6.7%
Operations and Housekeeping Services		5500	79,678.15	65,000.00	-18.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,413.83	54,000.00	-27.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	75,805.59	59,250.00	-21.8%
Professional/Consulting Services and Operating Expenditures		5800	120,205.57	101,500.00	-15.6%
Communications		5900	694.90	700.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			383,063.87	313,450.00	-18.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	595,330.80	400,000.00	-32.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			595,330.80	400,000.00	-32.8%
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	576,750.81	595,747.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			576,750.81	595,747.00	3.3%
TOTAL, EXPENDITURES			13,911,016.34	12,358,497.00	-11.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	83,168.75	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			83,168.75	0.00	-100.0%
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)			83,168.75	0.00	-100.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

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	12,572,986.83	11,354,500.00	-9.7%
3) Other State Revenue		8300-8599	829,215.13	837,999.00	1.1%
4) Other Local Revenue		8600-8799	158,385.53	160,800.00	1.5%
5) TOTAL, REVENUES			13,560,587.49	12,353,299.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,041,892.52	11,479,741.00	-12.0%
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		576,750.81	595,747.00	3.3%
8) Plant Services	8000-8999		292,373.01	283,009.00	-3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,911,016.34	12,358,497.00	-11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(350,428.85)	(5,198.00)	-98.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	83,168.75	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			83,168.75	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)			(267,260.10)	(5,198.00)	-98.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,800,269.79	3,533,009.69	-7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,800,269.79	3,533,009.69	-7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,800,269.79	3,533,009.69	-7.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	241,039.78	241,039.78	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 (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 Breakfast)	3,281,030.74	3,281,030.74
9010	Other Restricted Local	2,601.17	2,601.17
Total, Restricted Balance		3,288,829.91	3,283,631.91

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	2,343,262.49	2,150,077.00	-8.2%
5) TOTAL, REVENUES			2,343,262.49	2,150,077.00	-8.2%
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	15,100.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,200,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,215,100.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,871,837.51)	2,150,077.00	-214.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,224,818.85	1,216,313.00	-0.7%
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			(1,224,818.85)	(1,216,313.00)	-0.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,096,656.36)	933,764.00	-130.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,930,079.32	3,833,422.96	-44.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,930,079.32	3,833,422.96	-44.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,930,079.32	3,833,422.96	-44.7%
2) Ending Balance, June 30 (E + F1e)					
			3,833,422.96	4,767,186.96	24.4%
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	3,787,136.37	4,720,900.37	24.7%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	46,286.59	46,286.59	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	3,820,983.56		
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	12,439.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,833,422.96		
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)			3,833,422.96		

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	792,119.76	858,577.00	8.4%
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	47,506.75	41,500.00	-12.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,503,635.98	1,250,000.00	-16.9%
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			2,343,262.49	2,150,077.00	-8.2%
TOTAL, REVENUES			2,343,262.49	2,150,077.00	-8.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	15,100.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,100.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,200,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,200,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,215,100.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,224,818.85	1,216,313.00	-0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,224,818.85	1,216,313.00	-0.7%
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)			(1,224,818.85)	(1,216,313.00)	-0.7%

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	2,343,262.49	2,150,077.00	-8.2%
5) TOTAL, REVENUES			2,343,262.49	2,150,077.00	-8.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,100.00	0.00	-100.0%
8) Plant Services	8000-8999		4,200,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,215,100.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,871,837.51)	2,150,077.00	-214.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,224,818.85	1,216,313.00	-0.7%
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			(1,224,818.85)	(1,216,313.00)	-0.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,096,656.36)	933,764.00	-130.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,930,079.32	3,833,422.96	-44.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,930,079.32	3,833,422.96	-44.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,930,079.32	3,833,422.96	-44.7%
2) Ending Balance, June 30 (E + F1e)			3,833,422.96	4,767,186.96	24.4%
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			3,787,136.37	4,720,900.37	24.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	46,286.59	46,286.59	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
9010	Other Restricted Local	3,787,136.37	4,720,900.37
Total, Restricted Balance		<u>3,787,136.37</u>	<u>4,720,900.37</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	36,673.25	20,000.00	-45.5%
5) TOTAL, REVENUES			36,673.25	20,000.00	-45.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,500.00	404,070.00	1038.2%
6) Capital Outlay		6000-6999	1,136,911.19	2,322,835.00	104.3%
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			1,172,411.19	2,726,905.00	132.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,135,737.94)	(2,706,905.00)	138.3%
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)			(1,135,737.94)	(2,706,905.00)	138.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,862,642.62	2,726,904.68	-29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,862,642.62	2,726,904.68	-29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,862,642.62	2,726,904.68	-29.4%
2) Ending Balance, June 30 (E + F1e)			2,726,904.68	19,999.68	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,622,835.32	0.32	-100.0%
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	1,104,069.36	19,999.36	-98.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,986,941.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,986,941.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	260,036.42		
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			260,036.42		
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)			2,726,904.68		

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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,673.25	20,000.00	-45.5%
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			36,673.25	20,000.00	-45.5%
TOTAL, REVENUES			36,673.25	20,000.00	-45.5%

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	35,500.00	404,070.00	1038.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,500.00	404,070.00	1038.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	516,625.93	1,372,980.00	165.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	620,285.26	949,855.00	53.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,136,911.19	2,322,835.00	104.3%
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			1,172,411.19	2,726,905.00	132.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 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%
(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	36,673.25	20,000.00	-45.5%
5) TOTAL, REVENUES			36,673.25	20,000.00	-45.5%
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		1,172,411.19	2,726,905.00	132.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,172,411.19	2,726,905.00	132.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,135,737.94)	(2,706,905.00)	138.3%
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)			(1,135,737.94)	(2,706,905.00)	138.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,862,642.62	2,726,904.68	-29.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,862,642.62	2,726,904.68	-29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,862,642.62	2,726,904.68	-29.4%
2) Ending Balance, June 30 (E + F1e)			2,726,904.68	19,999.68	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,622,835.32	0.32	-100.0%
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	1,104,069.36	19,999.36	-98.2%
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
7710	State School Facilities Projects	1,622,835.32	0.32
Total, Restricted Balance		1,622,835.32	0.32

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	473,172.96	220,000.00	-53.5%
5) TOTAL, REVENUES			473,172.96	220,000.00	-53.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	106.94	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	108,893.37	37,990.00	-65.1%
6) Capital Outlay		6000-6999	10,074,632.02	4,496,596.00	-55.4%
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			10,183,632.33	4,534,586.00	-55.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,710,459.37)	(4,314,586.00)	-55.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,177,217.00	11,177,217.00	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			11,177,217.00	11,177,217.00	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)			1,466,757.63	6,862,631.00	367.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	23,018,728.27	24,485,485.90	6.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			23,018,728.27	24,485,485.90	6.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			23,018,728.27	24,485,485.90	6.4%
2) Ending Balance, June 30 (E + F1e)					
			24,485,485.90	31,348,116.90	28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	24,485,485.90	31,348,116.90	28.0%
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	25,436,354.74		
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	544,736.86		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			25,981,091.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,495,605.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,495,605.70		
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)			24,485,485.90		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	288,647.96	220,000.00	-23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	184,525.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			473,172.96	220,000.00	-53.5%
TOTAL, REVENUES			473,172.96	220,000.00	-53.5%

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	106.94	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			106.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	104.32	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	87,144.24	31,744.00	-63.6%
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	21,644.81	6,246.00	-71.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,893.37	37,990.00	-65.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	13,300.00	625,000.00	4599.2%
Buildings and Improvements of Buildings		6200	10,005,114.96	3,864,681.00	-61.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	22,303.14	6,915.00	-69.0%
Equipment Replacement		6500	33,913.92	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			10,074,632.02	4,496,596.00	-55.4%
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			10,183,632.33	4,534,586.00	-55.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	11,177,217.00	11,177,217.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,177,217.00	11,177,217.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,177,217.00	11,177,217.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

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	473,172.96	220,000.00	-53.5%
5) TOTAL, REVENUES			473,172.96	220,000.00	-53.5%
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		10,183,632.33	4,534,586.00	-55.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,183,632.33	4,534,586.00	-55.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,710,459.37)	(4,314,586.00)	-55.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,177,217.00	11,177,217.00	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			11,177,217.00	11,177,217.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,466,757.63	6,862,631.00	367.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	23,018,728.27	24,485,485.90	6.4%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,018,728.27	24,485,485.90	6.4%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,018,728.27	24,485,485.90	6.4%
2) Ending Balance, June 30 (E + F1e)			24,485,485.90	31,348,116.90	28.0%
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	24,485,485.90	31,348,116.90	28.0%
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

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	67,832.00	34,785.00	-48.7%
4) Other Local Revenue		8600-8799	14,055,177.00	4,061,334.00	-71.1%
5) TOTAL, REVENUES			14,123,009.00	4,096,119.00	-71.0%
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	7,159,337.00	9,364,916.00	30.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,159,337.00	9,364,916.00	30.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,963,672.00	(5,268,797.00)	-175.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	159,841.00	0.00	-100.0%
b) Transfers Out		7600-7629	159,841.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,963,672.00	(5,268,797.00)	-175.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,175,605.16	14,152,315.16	97.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,175,605.16	14,152,315.16	97.2%
d) Other Restatements		9795	13,038.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,188,643.16	14,152,315.16	96.9%
2) Ending Balance, June 30 (E + F1e)			14,152,315.16	8,883,518.16	-37.2%
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			14,152,315.16	8,883,518.16	-37.2%
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			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	14,147,230.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,084.00		
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			14,152,314.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,152,314.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	67,832.00	34,785.00	-48.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,832.00	34,785.00	-48.7%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	6,875,625.00	3,718,004.00	-45.9%
Unsecured Roll		8612	457,123.00	343,330.00	-24.9%
Prior Years' Taxes		8613	(8,236.00)	0.00	-100.0%
Supplemental Taxes		8614	156,429.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	47,510.00	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	6,526,726.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,055,177.00	4,061,334.00	-71.1%
TOTAL, REVENUES			14,123,009.00	4,096,119.00	-71.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

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	5,770,000.00	6,315,000.00	9.4%
Bond Interest and Other Service Charges		7434	1,389,337.00	3,049,916.00	119.5%
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)			7,159,337.00	9,364,916.00	30.8%
TOTAL, EXPENDITURES			7,159,337.00	9,364,916.00	30.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	159,841.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			159,841.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	159,841.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			159,841.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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
Bond Interest and Redemption Fund
Expenditures by Function

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	67,832.00	34,785.00	-48.7%
4) Other Local Revenue		8600-8799	14,055,177.00	4,061,334.00	-71.1%
5) TOTAL, REVENUES			14,123,009.00	4,096,119.00	-71.0%
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	7,159,337.00	9,364,916.00	30.8%
10) TOTAL, EXPENDITURES			7,159,337.00	9,364,916.00	30.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,963,672.00	(5,268,797.00)	-175.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	159,841.00	0.00	-100.0%
b) Transfers Out		7600-7629	159,841.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,963,672.00	(5,268,797.00)	-175.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,175,605.16	14,152,315.16	97.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,175,605.16	14,152,315.16	97.2%
d) Other Restatements		9795	13,038.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,188,643.16	14,152,315.16	96.9%
2) Ending Balance, June 30 (E + F1e)			14,152,315.16	8,883,518.16	-37.2%
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			14,152,315.16	8,883,518.16	-37.2%
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
9010	Other Restricted Local	14,152,315.16	8,883,518.16
Total, Restricted Balance		14,152,315.16	8,883,518.16

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	2,942.73	2,500.00	-15.0%
5) TOTAL, REVENUES			2,942.73	2,500.00	-15.0%
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	1,185,205.10	1,186,313.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,185,205.10	1,186,313.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,182,262.37)	(1,183,813.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,185,210.00	1,186,313.00	0.1%
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			1,185,210.00	1,186,313.00	0.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,947.63	2,500.00	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	765,610.48	768,558.11	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			765,610.48	768,558.11	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			765,610.48	768,558.11	0.4%
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	743,052.47	745,552.47	0.3%
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	25,505.64	25,505.64	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	768,558.11		
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			768,558.11		
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	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)			768,558.11		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,942.73	2,500.00	-15.0%
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			2,942.73	2,500.00	-15.0%
TOTAL, REVENUES			2,942.73	2,500.00	-15.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	580,205.10	556,313.00	-4.1%
Other Debt Service - Principal		7439	605,000.00	630,000.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,185,205.10	1,186,313.00	0.1%
TOTAL, EXPENDITURES			1,185,205.10	1,186,313.00	0.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,185,210.00	1,186,313.00	0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			1,185,210.00	1,186,313.00	0.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,185,210.00	1,186,313.00	0.1%

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	2,942.73	2,500.00	-15.0%
5) TOTAL, REVENUES			2,942.73	2,500.00	-15.0%
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	1,185,205.10	1,186,313.00	0.1%
10) TOTAL, EXPENDITURES			1,185,205.10	1,186,313.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,182,262.37)	(1,183,813.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,185,210.00	1,186,313.00	0.1%
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			1,185,210.00	1,186,313.00	0.1%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,947.63	2,500.00	-15.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	765,610.48	768,558.11	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			765,610.48	768,558.11	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			765,610.48	768,558.11	0.4%
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	743,052.47	745,552.47	0.3%
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	25,505.64	25,505.64	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
9010	Other Restricted Local	743,052.47	745,552.47
Total, Restricted Balance		<u>743,052.47</u>	<u>745,552.47</u>

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	92.31	420.00	355.0%
5) TOTAL, REVENUES			92.31	420.00	355.0%
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	5,000.00	7,016.00	40.3%
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			5,000.00	7,016.00	40.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,907.69)	(6,596.00)	34.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,907.69)	(6,596.00)	34.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	52,958.80	48,051.11	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,958.80	48,051.11	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,958.80	48,051.11	-9.3%
2) Ending Net Position, June 30 (E + F1e)			48,051.11	41,455.11	-13.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,666.19	39,050.19	-14.5%
c) Unrestricted Net Position		9790	2,384.92	2,404.92	0.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	46,551.07		
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	1,500.04		
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			48,051.11		
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)			48,051.11		

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	92.31	420.00	355.0%
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			92.31	420.00	355.0%
TOTAL, REVENUES			92.31	420.00	355.0%

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	5,000.00	7,016.00	40.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	7,016.00	40.3%
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			5,000.00	7,016.00	40.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	92.31	420.00	355.0%
5) TOTAL, REVENUES			92.31	420.00	355.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		5,000.00	7,016.00	40.3%
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			5,000.00	7,016.00	40.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,907.69)	(6,596.00)	34.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(4,907.69)	(6,596.00)	34.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	52,958.80	48,051.11	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,958.80	48,051.11	-9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			52,958.80	48,051.11	-9.3%
2) Ending Net Position, June 30 (E + F1e)			48,051.11	41,455.11	-13.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	45,666.19	39,050.19	-14.5%
c) Unrestricted Net Position		9790	2,384.92	2,404.92	0.8%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	45,666.19	39,050.19
Total, Restricted Net Position		45,666.19	39,050.19

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)	19,064.31	19,011.95	19,064.31	19,177.42	19,177.42	19,177.42
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	19,064.31	19,011.95	19,064.31	19,177.42	19,177.42	19,177.42
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	215.13	215.13	215.13	215.13	215.13	215.13
d. Special Education Extended Year	12.12	12.12	12.12	12.12	12.12	12.12
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	227.25	227.25	227.25	227.25	227.25	227.25
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,291.56	19,239.20	19,291.56	19,404.67	19,404.67	19,404.67
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
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	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	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	7,515,063.89		7,515,063.89	33,541,075.95	1,699,431.82	39,356,708.02
Total capital assets not being depreciated	21,278,396.05	0.00	21,278,396.05	33,541,075.95	1,699,431.82	53,120,040.18
Capital assets being depreciated:						
Land Improvements	18,862,416.55		18,862,416.55	1,204,964.49		20,067,381.04
Buildings	225,817,235.96		225,817,235.96	6,978,999.78		232,796,235.74
Equipment	27,482,159.58		27,482,159.58	2,900,425.78	370,925.23	30,011,660.13
Total capital assets being depreciated	272,161,812.09	0.00	272,161,812.09	11,084,390.05	370,925.23	282,875,276.91
Accumulated Depreciation for:						
Land Improvements	(5,170,854.92)		(5,170,854.92)	(905,804.83)		(6,076,659.75)
Buildings	(68,885,354.06)		(68,885,354.06)	(4,541,452.72)		(73,426,806.78)
Equipment	(17,453,325.11)		(17,453,325.11)	(2,047,389.21)	(370,925.23)	(19,129,789.09)
Total accumulated depreciation	(91,509,534.09)	0.00	(91,509,534.09)	(7,494,646.76)	(370,925.23)	(98,633,255.62)
Total capital assets being depreciated, net	180,652,278.00	0.00	180,652,278.00	3,589,743.29	0.00	184,242,021.29
Governmental activity capital assets, net	201,930,674.05	0.00	201,930,674.05	37,130,819.24	1,699,431.82	237,362,061.47
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.72%
	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	\$125,593,324.57
	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.	\$125,593,324.57
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	6.32%
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

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	92,051,990.67	301	5,866.20	303	92,046,124.47	305	1,503,790.21		307	90,542,334.26	309
2000 - Classified Salaries	28,271,006.61	311	88,046.96	313	28,182,959.65	315	3,427,362.41		317	24,755,597.24	319
3000 - Employee Benefits	56,051,242.33	321	2,288,630.28	323	53,762,612.05	325	2,673,357.23		327	51,089,254.82	329
4000 - Books, Supplies Equip Replace. (6500)	16,350,341.06	331	34,658.95	333	16,315,682.11	335	6,436,513.05		337	9,879,169.06	339
5000 - Services. . . & 7300 - Indirect Costs	17,900,531.67	341	11,633.45	343	17,888,898.22	345	2,397,279.19		347	15,491,619.03	349
TOTAL					208,196,276.50	365			TOTAL	191,757,974.41	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	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		396
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.		55.72%
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) . . . . .		.55.72%
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).		191,757,974.41
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

Unaudited Actuals
2016-17 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	74,289,863.00	3,929,897.00	78,219,760.00		5,770,000.00	72,449,760.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	17,544,462.00	(2,249,462.00)	15,295,000.00		605,000.00	14,690,000.00	
Capital Leases Payable	3,878,268.00	1,014.00	3,879,282.00		673,081.00	3,206,201.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	266,128.36	2,282,988.64	2,549,117.00	54,717.00	654,423.00	1,949,411.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	4,326,676.15	(315,520.15)	4,011,156.00	2,495,256.00	2,376,231.00	4,130,181.00	
Compensated Absences Payable	514,256.00		514,256.00	29,415.00		543,671.00	
Governmental activities long-term liabilities	100,819,653.51	3,648,917.49	104,468,571.00	2,579,388.00	10,078,735.00	96,969,224.00	0.00
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

	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)	117,954,159.10		117,954,159.10			125,593,324.57
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	19,090.21		19,090.21			19,291.56
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)	19,291.56		19,291.56	19,404.67		19,404.67
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			19,291.56			19,404.67
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	280,993.54		280,993.54	272,828.00		272,828.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	21,672,808.26		21,672,808.26	24,509,786.00		24,509,786.00
5. Unsecured Roll Taxes (Object 8042)	882,891.50		882,891.50	804,004.00		804,004.00
6. Prior Years' Taxes (Object 8043)	(93,504.74)		(93,504.74)	0.00		0.00
7. Supplemental Taxes (Object 8044)	753,256.35		753,256.35	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(2,811,072.00)		(2,811,072.00)
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)	1,228,953.19		1,228,953.19	132,286.00		132,286.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	24,725,398.10	0.00	24,725,398.10	22,907,832.00	0.00	22,907,832.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	24,725,398.10	0.00	24,725,398.10	22,907,832.00	0.00	22,907,832.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	173,273,325.00		173,273,325.00	182,338,011.00		182,338,011.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	198,597.48		198,597.48	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	173,471,922.48	0.00	173,471,922.48	182,338,011.00	0.00	182,338,011.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	234,468,626.37		234,468,626.37	240,445,279.00		240,445,279.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	585,970.42		585,970.42	300,000.00		300,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2016-17 Actual			2017-18 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			117,954,159.10			125,593,324.57
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0105			1.0059
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			125,593,324.57			130,996,061.78
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			24,725,398.10			22,907,832.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,314,987.20			2,328,560.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			100,867,926.47			108,088,229.78
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			100,867,926.47			108,088,229.78
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])			314,661.95			163,646.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			25,040,060.05			23,071,478.02
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)			100,553,264.52			107,924,583.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			25,040,060.05			
b. State Subventions (Line D8)			100,553,264.52			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			125,593,324.57			

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) 7,053,039.33
- 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) 167,041,628.31

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.22%

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)	7,690,592.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,372,595.51
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	56,700.00
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)	855,875.47
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)	9,652.31
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)	11,985,415.87
9. Carry-Forward Adjustment (Part IV, Line F)	1,305,240.56
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,290,656.43

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	123,032,055.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	27,765,208.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,643,131.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,324,781.25
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	29,926.02
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	218,246.48
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,403,331.14
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)	26,410.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,425,533.68
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)	219,075.48
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)	1,445,923.79
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,036,220.79
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,738,934.73
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)	210,308,778.14

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

5.70%

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)

6.32%

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>11,985,415.87</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>634,436.95</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 (5.38%) times Part III, Line B18); zero if negative	<u>1,305,240.56</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.38%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.38%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,305,240.56</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
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>1,305,240.56</u>

Approved indirect cost rate: 5.38%
Highest rate used in any program: 5.38%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,642,838.57	357,384.72	5.38%
01	3060	485,687.41	26,129.97	5.38%
01	3061	31,212.26	1,679.22	5.38%
01	3310	1,213,812.34	65,303.10	5.38%
01	3311	2,101.50	113.06	5.38%
01	3550	195,408.57	9,770.43	5.00%
01	4035	757,659.52	40,762.08	5.38%
01	4124	623,277.72	31,163.81	5.00%
01	4203	747,336.67	14,946.73	2.00%
01	5810	625,001.15	33,625.06	5.38%
01	6010	361,666.02	18,083.30	5.00%
01	6264	645,170.04	34,710.15	5.38%
01	6382	193,392.86	3,965.56	2.05%
01	6387	271,762.71	14,620.83	5.38%
01	7338	71,739.00	3,859.56	5.38%
01	8150	4,819,095.39	259,267.33	5.38%
01	9010	239,607.29	1,619.58	0.68%
11	3555	2,149.14	72.86	3.39%
11	6015	18,847.98	1,014.02	5.38%
11	6391	1,018,322.25	54,785.74	5.38%
11	9010	137,906.41	4,612.47	3.34%
12	6105	1,910,031.11	102,759.67	5.38%
12	6127	16,787.49	903.17	5.38%
12	9010	78,499.19	4,036.76	5.14%
13	5310	12,364,878.87	558,468.88	4.52%
13	5370	371,583.86	18,281.93	4.92%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,672,196.47		559,898.83	2,232,095.30
2. State Lottery Revenue	8560	2,857,219.00		951,940.20	3,809,159.20
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,529,415.47	0.00	1,511,839.03	6,041,254.50
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,404,353.00			1,404,353.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	642,056.17			642,056.17
4. Books and Supplies	4000-4999	2,380,546.25		1,344,705.97	3,725,252.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,426,955.42	0.00	1,344,705.97	5,771,661.39
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	102,460.05	0.00	167,133.06	269,593.11
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	232,861,924.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,374,243.78
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	29,926.02
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,740,791.10
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,775.40
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	11,260,385.75
6. All Other Financing Uses	All	9100	7699	3,250.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	37,787.42
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)				20,872,915.69
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	350,428.85
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				198,965,194.22

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)		19,239.20
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,341.66
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.)	178,361,934.24	9,374.70
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)	178,361,934.24	9,374.70
B. Required effort (Line A.2 times 90%)	160,525,740.82	8,437.23
C. Current year expenditures (Line I.E and Line II.B)	198,965,194.22	10,341.66
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%

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,168,742.01	178,969.19	10,851.41	5,405,128.08	18,648,219.43	228,727.79	5,693,183.58
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	1.60	4.00	1.60	1.60			15.00
1110 Regular Education, K-12	760.90	760.90	760.90	760.90	1,532.54		4,545.00
3100 Alternative Schools							
3200 Continuation Schools	11.00	11.00	11.00	11.00	29.06	29.06	25.00
3300 Independent Study Centers	6.00	6.00	6.00	6.00			
3400 Opportunity Schools							
3550 Community Day Schools	3.00	3.00	3.00	3.00			26.00
3700 Specialized Secondary Programs							
3800 Career Technical Education	35.80	35.80	35.80	35.80			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	103.40	103.40	103.40	103.40			276.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	15.00	15.00	15.00	15.00			
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	936.70	939.10	936.70	936.70	1,561.60	29.06	4,887.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	214,199.62	29,484.30	243,683.92	15,790.73	259,474.65	
1110	Regular Education, K-12	137,612,202.62	29,089,866.73	166,702,069.35	10,802,303.37	177,504,372.72	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,872,531.57	684,301.88	2,556,833.45	165,682.95	2,722,516.40	
3300	Independent Study Centers	1,293,793.54	43,321.66	1,337,115.20	86,645.14	1,423,760.34	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	771,656.46	51,949.92	823,606.38	53,369.74	876,976.12	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	5,274,852.68	258,485.91	5,533,338.59	358,560.65	5,891,899.24	
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	527,190.67	0.00	527,190.67	34,161.98	561,352.65	
5000-5999	Special Education	18,953,538.33	1,068,106.94	20,021,645.27	1,297,403.73	21,319,049.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	36,167.84	0.00	36,167.84	2,343.68	38,511.52	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	104,791.88	0.00	104,791.88	6,790.52	111,582.40	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					5,881.72	5,881.72
----	Enterprise					218,246.48	218,246.48
----	Facilities Acquisition & Construction					6,359,928.57	6,359,928.57
----	Other Outgo					15,146,782.03	15,146,782.03
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		108,304.15	108,304.15	1,058,222.35		1,166,526.50
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(744,935.50)		(744,935.50)
----	Total General Fund and Charter Schools Funds Expenditures	166,660,925.21	31,333,821.49	197,994,746.70	13,136,339.34	21,730,838.80	232,861,924.84

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	199,830.20	14,369.42	0.00	0.00	0.00	0.00	0.00			0.00	0.00	214,199.62
1110	Regular Education, K-12	103,562,424.12	5,492,156.88	3,646,551.94	13,907,216.06	5,849,782.73	0.00	3,365,438.27			1,788,632.62	0.00	137,612,202.62
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	1,293,042.15	404.74	378.14	326,018.75	123,643.51	0.00	0.00			129,044.28	0.00	1,872,531.57
3300	Independent Study Centers	750,381.71	0.00	386.58	368,946.79	121,875.97	0.00	0.00			52,202.49	0.00	1,293,793.54
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	307,642.05	0.00	0.00	364,899.52	0.00	0.00	0.00			99,114.89	0.00	771,656.46
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	4,791,717.12	422,930.85	0.00	12,498.64	0.00	0.00	0.00			47,706.07	0.00	5,274,852.68
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	133,527.92	321,096.86	11,371.42	0.00	61,194.47	0.00	0.00			0.00	0.00	527,190.67
5000-5999	Special Education	15,744,342.99	1,585,237.43	0.00	9,109.76	641,603.57	973,244.58	0.00			0.00	0.00	18,953,538.33
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	36,167.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,167.84
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		29,926.02	0.00	74,865.86	0.00	104,791.88
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		126,819,076.10	7,836,196.18	3,658,688.08	14,988,689.52	6,798,100.25	973,244.58	3,365,438.27	29,926.02	0.00	2,191,566.21	0.00	166,660,925.21

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	12,009.83	0.00	17,474.47	29,484.30
1110	Regular Education, K-12	5,493,908.65	18,301,192.50	5,294,765.58	29,089,866.73
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	79,423.04	575,754.72	29,124.12	684,301.88
3300	Independent Study Centers	43,321.66	0.00	0.00	43,321.66
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	21,660.83	0.00	30,289.09	51,949.92
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	258,485.91	0.00	0.00	258,485.91
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)	746,576.62	0.00	321,530.32	1,068,106.94
6000	ROC/P	0.00	0.00	0.00	0.00
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)		0.00		0.00
--	Child Development (Fund 12)	108,304.15	0.00	0.00	108,304.15
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		6,763,690.69	18,876,947.22	5,693,183.58	31,333,821.49

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,403,331.14
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	56,700.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,814,020.77
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,607,222.93
5	Total Central Administration Costs in General Fund and Charter Schools Funds	13,881,274.84
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	166,660,925.21
2	Total Allocated Costs (from Form PCR, Column 2, Total)	31,333,821.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	197,994,746.70
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,447,118.11
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,036,220.79
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,738,934.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,222,273.63
D. Total Direct Charged and Allocated Costs (B3 + C5)		214,217,020.33
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.48%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	5,881.72				5,881.72
Enterprise (Objects 1000-5999, 6400, and 6500)		218,246.48			218,246.48
Facilities Acquisition & Construction (Objects 1000-6500)			6,359,928.57		6,359,928.57
Other Outgo (Objects 1000-7999)				15,146,782.03	15,146,782.03
Total Other Costs	5,881.72	218,246.48	6,359,928.57	15,146,782.03	21,730,838.80

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	(111,543.60)	0.00	(744,935.50)				
Other Sources/Uses Detail					39,608.85	11,260,385.75		
Fund Reconciliation							27,338.06	61,423.82
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	20,807.19	0.00	60,485.09	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							90.00	1,606.78
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	13,917.82	0.00	107,699.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	7,450.61
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	75,805.59	0.00	576,750.81	0.00				
Other Sources/Uses Detail					83,168.75	0.00		
Fund Reconciliation							61,333.82	18,280.67
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,013.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	544,736.86
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,224,818.85		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,177,217.00	0.00		
Fund Reconciliation							544,736.86	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					159,841.00	159,841.00		
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					1,185,210.00	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	111,543.60	(111,543.60)	744,935.50	(744,935.50)	12,645,045.60	12,645,045.60	633,498.74	633,498.74

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,305
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	7,993,054.45		7,993,054.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,987,544.88		3,987,544.88
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,657,618.24		6,657,618.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	37,124.45		37,124.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	278,196.31		278,196.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	18,953,538.33	0.00	18,953,538.33
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	65,416.16		65,416.16
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	1,068,106.92								1,068,106.92
	Total Indirect Costs and PCR Allocations	1,068,106.92	0.00	0.00	0.00	0.00	0.00	65,416.16	0.00	1,133,523.08
	TOTAL COSTS	1,068,106.92	0.00	0.00	0.00	0.00	0.00	19,018,954.49	0.00	20,087,061.41
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	642,445.46		642,445.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	257,295.23		257,295.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	316,173.15		316,173.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,215,913.84	0.00	1,215,913.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	65,416.16		65,416.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	65,416.16	0.00	65,416.16
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,281,330.00	0.00	1,281,330.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,281,330.00

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

20 65243 0000000
Report SEMA

Madera Unified
Madera County

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	0.00	0.00	0.00	0.00	0.00	0.00	7,350,608.99		7,350,608.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,730,249.65		3,730,249.65
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,341,445.09		6,341,445.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	37,124.45		37,124.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	278,196.31		278,196.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	17,737,624.49	0.00	17,737,624.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,068,106.92								1,068,106.92
	Total Indirect Costs and PCR Allocations	1,068,106.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,068,106.92
	TOTAL BEFORE OBJECT 8980	1,068,106.92	0.00	0.00	0.00	0.00	0.00	17,737,624.49	0.00	18,805,731.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									18,805,731.41
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,335,484.42		1,335,484.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,582,044.62		1,582,044.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,717,317.15		1,717,317.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,334.33		3,334.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	189,997.00		189,997.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,828,177.52	0.00	4,828,177.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	4,828,177.52	0.00	4,828,177.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									9,823,032.82
	TOTAL COSTS									14,651,210.34

* 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	16,248,847.82	11,729,159.15
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)	16,248,847.82	11,729,159.15
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	1,277.00	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	1,277.00	

SELPA: Madera/Mariposa (AB)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/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:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Madera/Mariposa (AB)

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<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)

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: Madera/Mariposa (AB)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	20,087,061.41		
b. Less: Expenditures paid from federal sources	1,281,330.00		
c. Expenditures paid from state and local sources	18,805,731.41	16,248,847.82	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		16,248,847.82	
Less: Exempt reduction(s) for SECTION1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,805,731.41	16,248,847.82	2,556,883.59

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	20,087,061.41		
b. Less: Expenditures paid from federal sources	1,281,330.00		
c. Expenditures paid from state and local sources	18,805,731.41	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,805,731.41	0.00	18,805,731.41
d. Special education unduplicated pupil count	1,305	0	
e. Per capita state and local expenditures (A2c/A2d)	14,410.52	0.00	14,410.52

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: Madera/Mariposa (AB)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	14,651,210.34	11,729,159.15	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		11,729,159.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,651,210.34	11,729,159.15	2,922,051.19

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	14,651,210.34	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	14,651,210.34	0.00	14,651,210.34
b. Special education unduplicated pupil count	1,305	0	
c. Per capita local expenditures (B2a/B2b)	11,226.98	0.00	11,226.98

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.

Adele Nikkel
Contact Name

559-675-4500 ext 208
Telephone Number

Chief Financial Officer
Title

adelenikkel@maderausd.org
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										1,305
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,807,599.00		8,807,599.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,484,779.00		4,484,779.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,739,499.00		7,739,499.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	72,762.00		72,762.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	418,570.00		418,570.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	21,523,209.00	0.00	21,523,209.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	69,670.00		69,670.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	69,670.00	0.00	69,670.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	21,592,879.00	0.00	21,592,879.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	8,137,568.00		8,137,568.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	4,266,539.00		4,266,539.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	7,418,652.00		7,418,652.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	70,220.00		70,220.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	418,570.00		418,570.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	20,311,549.00	0.00	20,311,549.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	20,311,549.00	0.00	20,311,549.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									20,311,549.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,399,181.00		1,399,181.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,879,932.00		1,879,932.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	2,004,938.00		2,004,938.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	313,000.00		313,000.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	5,597,051.00	0.00	5,597,051.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	5,597,051.00	0.00	5,597,051.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										11,568,904.00
											17,165,955.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,305
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	7,993,054.45		7,993,054.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,987,544.88		3,987,544.88
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,657,618.24		6,657,618.24
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	37,124.45		37,124.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	278,196.31		278,196.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	18,953,538.33	0.00	18,953,538.33
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	65,416.16		65,416.16
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)	1,068,106.92								1,068,106.92
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	65,416.16	0.00	65,416.16
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	19,018,954.49	0.00	19,018,954.49
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	642,445.46		642,445.46
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	257,295.23		257,295.23
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	316,173.15		316,173.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,215,913.84	0.00	1,215,913.84
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	65,416.16		65,416.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	65,416.16	0.00	65,416.16
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,281,330.00	0.00	1,281,330.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,281,330.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	7,350,608.99		7,350,608.99
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	3,730,249.65		3,730,249.65
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	6,341,445.09		6,341,445.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	37,124.45		37,124.45
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	278,196.31		278,196.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	17,737,624.49	0.00	17,737,624.49
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,068,106.92								1,068,106.92
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	17,737,624.49	0.00	17,737,624.49
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									17,737,624.49
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,335,484.42		1,335,484.42
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,582,044.62		1,582,044.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	1,717,317.15		1,717,317.15
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	3,334.33		3,334.33
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	189,997.00		189,997.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	4,828,177.52	0.00	4,828,177.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	4,828,177.52	0.00	4,828,177.52
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									9,823,032.82
	TOTAL COSTS									14,651,210.34

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

SELPA: _____

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<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>	_____

<p>If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)</p> <p style="text-align: right;">_____ (c)</p>			
<p>Available for MOE reduction. (line (a) minus line (c), zero if negative)</p> <p style="text-align: right;"><u>0.00 (d)</u></p>			
<p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p>	<table border="0" style="width: 100%;"> <tr> <td style="border-bottom: 1px solid black; width: 50%;"></td> <td style="border-bottom: 1px solid black; width: 50%;"></td> </tr> </table>		

<p>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).</p> <p style="text-align: right;">_____ (e) _____</p>	
<p>Available to set aside for EIS (line (b) minus line (e), zero if negative)</p> <p style="text-align: right;"><u>0.00 (f)</u></p>	

<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>

SELPA: _____

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	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	21,592,879.00		
b. Less: Expenditures paid from federal sources	1,281,330.00		
c. Expenditures paid from state and local sources	20,311,549.00	17,737,624.49	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		17,737,624.49	
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	20,311,549.00	17,737,624.49	2,573,924.51

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	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	21,592,879.00		
b. Less: Expenditures paid from federal sources	1,281,330		
c. Expenditures paid from state and local sources	20,311,549.00	0.00	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	20,311,549.00	0.00	
d. Special education unduplicated pupil count	1305	0	
e. Per capita state and local expenditures (A2c/A2d)	15,564.41	0.00	15,564.41

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

SELPA: _____

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	17,165,955.00	14,651,210.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,651,210.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>17,165,955.00</u>	<u>14,651,210.34</u>	<u>2,514,744.66</u>

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

	Budget FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	17,165,955.00	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>17,165,955.00</u>	<u>0.00</u>	<u>17,165,955.00</u>
b. Special education unduplicated pupil count	<u>1,305</u>	<u>0</u>	
c. Per capita local expenditures (B2a/B2b)	<u>13,153.99</u>	<u>0.00</u>	<u>13,153.99</u>

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.

Adele Nikkel
Contact Name

(559)675-4500 ext 208
Telephone Number

Chief Financial Officer
Title

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E-mail Address

2016-17 Unaudited Actuals
SUMMARY SHEET
ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

AWARD	FN 01	FN 11	FN 12	FN 13	GRAND TOTAL
1) Prior Year Carryover	3,157,976.07	-	184,564.52	-	3,342,540.59
2) A.Current Year Award	18,039,864.18	239,629.00	2,133,658.03	-	20,413,151.21
B. (Federal) Transferability (NCLB)	-	-	-	-	-
B. Other adjustments	-	-	-	-	-
C. (Fed) Other adjustments	-	-	-	-	-
C/D. Adj Current Yr Award (sum lines 2a thru 2c)	18,039,864.18	239,629.00	2,133,658.03	-	20,413,151.21
3) Required Matching Funds Other	-	-	-	-	-
4) Total Available Award (sum lines 1,2e,3)	21,197,840.25	239,629.00	2,318,222.55	-	23,755,691.80
*Check 4 from all sheets	21,197,840.25	239,629.00	2,318,222.55	-	23,755,691.80
REVENUES					
5) Unearned Revenue Deferred from Prior Year	667,710.99	-	184,564.52	-	852,275.51
6) Cash Received in Current Year	16,019,380.71	47,937.00	1,878,309.09	-	17,945,626.80
7) Contributed Matching Funds	-	-	-	-	-
8) Total Available (sum lines 5, 6, & 7)	16,687,091.70	47,937.00	2,062,873.61	-	18,797,902.31
*Check 8) from all sheets	16,687,091.70	47,937.00	2,062,873.61	-	18,797,902.31
EXPENDITURES					
9) Donor-Authorized Expenditures	15,896,224.38	238,578.82	2,146,752.14	-	18,281,555.34
10) Non Donor-Authorized Expenditures	-	-	-	-	-
11) Total Expenditures (line 9 plus line 10)	15,896,224.38	238,578.82	2,146,752.14	-	18,281,555.34
*Check 11) from all sheets	15,896,224.38	238,578.82	2,146,752.14	-	18,281,555.34
12) Amounts included in Line 6 above for Prior Year Adjustments	-	-	-	-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	790,867.32	(190,641.82)	(83,878.53)	-	516,346.97
13a) Unearned Revenue	2,647,422.19	-	170,873.86	-	2,818,296.05
13b) Accounts Payable	-	-	-	-	-
13c) Accounts Receivable	1,856,554.87	190,641.82	254,752.39	-	2,301,949.08
*Check 13) from all sheets	790,867.32	(190,641.82)	(83,878.53)	-	516,346.97
14) Unused Grant Award Calculation (line 4 minus line 9)	5,301,615.87	1,050.18	171,470.41	-	5,474,136.46
*Check 14) from all sheets	5,301,615.87	1,050.18	171,470.41	-	5,474,136.46
15) If Carryover is allowed, enter line 14 amt Here	5,136,775.67	-	170,873.86	-	5,307,649.53
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	15,896,224.38	238,578.82	2,146,752.14	-	18,281,555.34
*Check 16) from all sheets	15,896,224.38	238,578.82	2,146,752.14	-	18,281,555.34

2016-17 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES, AND EXPENDITURES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

FEDERAL CATALOG NUMBER	TITLE I	TITLE I	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED
RESOURCE CODE	3010 - YR 6	3010 - YR 7	3060	3060	3060	3060	3060
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 3010	FN 01/ RS 3010	FN 01/ de0770	FN 01/ de4260	FN 01/de4610	FN 01/ de4840	FN 01/ de4600
AWARD							
1) Prior Year Carryover	1,174,422.74						
2) A. Current Year Award		7,139,535.00	135,831.00	13,982.00	253,091.00	6,323.00	35,776.00
B. Transferability (NCLB)							
C. Other Adjustments							
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	-	7,139,535.00	135,831.00	13,982.00	253,091.00	6,323.00	35,776.00
3) Required Matching Funds/Other							
4) Total Available Award (sum lines 1,2d, 3)	1,174,422.74	7,139,535.00	135,831.00	13,982.00	253,091.00	6,323.00	35,776.00
REVENUES							
5) Unearned Revenue Deferred from Prior Year			-		-	-	-
6) Cash Received in Current Year	1,174,422.74	5,349,728.00	82,562.44	1,721.75	183,876.57	-	24,745.32
7) Contributed Matching Funds	-	-					
8) Total Available (sum lines 5, 6 & 7)	1,174,422.74	5,349,728.00	82,562.44	1,721.75	183,876.57	-	24,745.32
EXPENDITURES							
9) Donor-Authorized Expenditures	1,174,422.74	5,883,700.55	90,435.68	2,418.06	255,984.86	6,314.62	33,989.55
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	1,174,422.74	5,883,700.55	90,435.68	2,418.06	255,984.86	6,314.62	33,989.55
12) Amounts Included in Line 6 above for Prior Year Adjustments							
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	-	(533,972.55)	(7,873.24)	(696.31)	(72,108.29)	(6,314.62)	(9,244.23)
13A) Unearned Revenue	-	-	-	-	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable	-	533,972.55	7,873.24	696.31	72,108.29	6,314.62	9,244.23
14) Unused Grant Award Calculation (line 4 minus line 9)	-	1,255,834.45	45,395.32	11,563.94	(2,893.86)	8.38	1,786.45
15) If Carryover is allowed, enter line 14 amount here	-	1,255,834.45					
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,174,422.74	5,883,700.55	90,435.68	2,418.06	255,984.86	6,314.62	33,989.55

2016-17 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER	TITLE I MIGRANT ED	TITLE I MIGRANT ED	TITLE I MIGRANT ED	SP ED:IDEA BASIC	SP ED:IDEA BASIC	VOC ED	NCLB-TITLE II, A
RESOURCE CODE	3060	3060	3061	3310	3311	3550	4035 - PY6
REVENUE OBJECT	8290	8290	8290	8181	8181	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ de7630	FN 01/ de7510	FN 01/ de4600	FN 01/ RS 3310	FN 01/ RS 3311	FN 01/ RS 3550	FN 01/ RS 4035
AWARD							
1) Prior Year Carryover							147,524.00
2) A.Current Year Award	95,333.00	51,390.00	117,823.00	1,279,228.50	2,101.50	205,179.00	
B. Transferability (NCLB)							
C. Other Adjustments							
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	95,333.00	51,390.00	117,823.00	1,279,228.50	2,101.50	205,179.00	-
3) Required Matching Funds/Other							
4) Total Available Award							
(sum lines 1,2d, 3)	95,333.00	51,390.00	117,823.00	1,279,228.50	2,101.50	205,179.00	147,524.00
REVENUES							
5) Unearned Revenue Deferred from Prior Year	-	-	-	-	-	-	-
6) Cash Received in Current Year	33,892.99	34,935.17	-	949,387.50	2,101.50	60,402.99	147,524.00
7) Contributed Matching Funds							
8) Total Available (sum lines 5, 6 & 7)	33,892.99	34,935.17	-	949,387.50	2,101.50	60,402.99	147,524.00
EXPENDITURES							
9) Donor-Authorized Expenditures	74,556.22	48,118.39	32,891.48	1,279,228.50	2,101.50	205,179.00	147,524.00
10) Non Donor-Authorized expenditures							
11) Total Expenditures (line 9 & line 10)	74,556.22	48,118.39	32,891.48	1,279,228.50	2,101.50	205,179.00	147,524.00
12) Amounts Included in Line 6 above for Prior Year Adjustments				-			
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(40,663.23)	(13,183.22)	(32,891.48)	(329,841.00)	-	(144,776.01)	-
13A) Unearned Revenue	-	-	-	-	-	-	-
13B) Accounts Payable							
13C) Accounts Receivable	40,663.23	13,183.22	32,891.48	329,841.00	-	144,776.01	-
14) Unused Grant Award Calculation (line 4 minus line 9)	20,776.78	3,271.61	84,931.52	-	-	-	-
15) If Carryover is allowed, enter line 14 amount here				-	-	-	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	74,556.22	48,118.39	32,891.48	1,279,228.50	2,101.50	205,179.00	147,524.00

2016-17 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER	NCLB-TITLE II, A	TITLE II, EETT	TITLE II, EETT	TITLE II, EETT	TITLE II, EETT	TITLE II, EETT
RESOURCE CODE	4035 -PY7	4124 - PY6	4124 - PY6	4124 - PY6	4124 - PY7	4124 - PY7
REVENUE OBJECT	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ RS 4035	FN 01/ de0740	FN 01/ de0741	FN 01/ de0742	FN 01/ de0740	FN 01/ de0741
AWARD						
1) Prior Year Carryover		41,717.45	470.79	42,681.91		
2) A.Current Year Award	899,792.00				1,668,878.00	200,000.00
B. Transferability (NCLB)						
C. Other Adjustments						
D. Adj Current Yr Award						
(sum lines 2a, 2b, & 2c)	899,792.00	-	-	-	1,668,878.00	200,000.00
3) Required Matching Funds/Other						
4) Total Available Award						
(sum lines 1,2d, 3)	899,792.00	41,717.45	470.79	42,681.91	1,668,878.00	200,000.00
REVENUES						
5) Unearned Revenue Deferred from Prior Year						
6) Cash Received in Current Year	883,676.00	41,717.45	470.77	42,681.87	1,501,990.20	180,000.00
7) Contributed Matching Funds						
8) Total Available (sum lines 5, 6 & 7)	883,676.00	41,717.45	470.77	42,681.87	1,501,990.20	180,000.00
EXPENDITURES						
9) Donor-Authorized Expenditures	665,725.10	41,717.45	470.77	42,681.87	1,508,725.79	160,764.70
10) Non Donor-Authorized expenditures						
11) Total Expenditures (line 9 & line 10)	665,725.10	41,717.45	470.77	42,681.87	1,508,725.79	160,764.70
12) Amounts Included in Line 6 above for Prior Year Adjustments						
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	217,950.90	-	-	-	(6,735.59)	19,235.30
13A) Unearned Revenue	217,950.90	-	-	-	-	19,235.30
13B) Accounts Payable						
13C) Accounts Receivable	-	-	-	-	6,735.59	-
14) Unused Grant Award Calculation (line 4 minus line 9)	234,066.90	-	0.02	0.04	160,152.21	39,235.30
15) If Carryover is allowed, enter line 14 amount here	234,066.90		-		160,152.21	39,235.30
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	665,725.10	41,717.45	470.77	42,681.87	1,508,725.79	160,764.70

2016-17 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJ

FEDERAL CATALOG NUMBER	TITLE II, EETT	TITLE III-LEP	TITLE III-LEP	Carol White	ESSC		VOC ED ADULTS
RESOURCE CODE	4124 - PY7	4203 - PY6	4203 - YR7	5811	5813		3555
REVENUE OBJECT	8290	8290	8290	8290	8290		8290
LOCAL DESCRIPTION (IF ANY)	FN 01/ de0742	FN 01/RS 4203	FN 01/RS 4203	FN 01/RS 5811	FN 01/RS 5813		FN 11/ RS 3555
						SUBTOTAL	
						FN 01	
AWARD							
1) Prior Year Carryover		429,129.15			20,664.28	1,856,610.32	
2) A. Current Year Award	260,000.00		641,828.00	942,855.00	387,784.00	14,336,730.00	2,222.00
B. Transferability (NCLB)						-	
C. Other Adjustments						-	
D. Adj Current Yr Award							
(sum lines 2a, 2b, & 2c)	260,000.00	-	641,828.00	942,855.00	387,784.00	14,336,730.00	2,222.00
3) Required Matching Funds/Other						-	
4) Total Available Award (sum lines 1,2d, 3)	260,000.00	429,129.15	641,828.00	942,855.00	408,448.28	16,193,340.32	2,222.00
REVENUES							
5) Unearned Revenue Deferred from Prior Year						-	
6) Cash Received in Current Year	175,000.00	429,129.15	357,874.00	145,145.22	282,031.98	12,085,017.61	1,689.00
7) Contributed Matching Funds						-	
8) Total Available (sum lines 5, 6 & 7)	175,000.00	429,129.15	357,874.00	145,145.22	282,031.98	12,085,017.61	1,689.00
EXPENDITURES							
9) Donor-Authorized Expenditures	160,921.07	429,129.15	379,254.25	271,545.05	390,081.16	13,287,881.51	2,222.00
10) Non Donor-Authorized expenditures						-	
11) Total Expenditures (line 9 & line 10)	160,921.07	429,129.15	379,254.25	271,545.05	390,081.16	13,287,881.51	2,222.00
12) Amounts Included in Line 6 above for Prior Year Adjustments						-	
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	14,078.93	-	(21,380.25)	(126,399.83)	(108,049.18)	(1,202,863.90)	(533.00)
13A) Unearned Revenue	14,078.93	-	-	-	-	251,265.13	-
13B) Accounts Payable						-	
13C) Accounts Receivable	-	-	21,380.25	126,399.83	108,049.18	1,454,129.03	533.00
14) Unused Grant Award Calculation (line 4 minus line 9)	99,078.93	-	262,573.75	671,309.95	18,367.12	2,905,458.81	-
15) If Carryover is allowed, enter line 14 amount here	99,078.93	-	262,573.75	671,309.95	18,367.12	2,740,618.61	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	160,921.07	429,129.15	379,254.25	271,545.05	390,081.16	13,287,881.51	2,222.00

2016-17 Unaudited Actuals
 FEDERAL GRANT AWARDS, REVENUES
 ALL FUNDS
 SCHEDULE FOR CATEGORICALS SUBJI

FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (IF ANY) AWARD	ABE:321 3905 8290 FN 11/ RS 3905	ABE-SEC 231 3913 8290 FN 11/ RS 3913	ABE-ENG LIT 3926 8290 FN 11 /RS 3926	FAM LIT/SEC 225 3940 8290 FN11/RS3940	SUBTOTAL FN 11	GRAND TOTAL
1) Prior Year Carryover					-	1,856,610.32
2) A.Current Year Award	64,869.00	133,214.00	35,738.00	3,586.00	239,629.00	14,576,359.00
B. Transferability (NCLB)					-	-
C. Other Adjustments					-	-
D. Adj Current Yr Award						
(sum lines 2a, 2b, & 2c)	64,869.00	133,214.00	35,738.00	3,586.00	239,629.00	14,576,359.00
3) Required Matching Funds/Other					-	-
4) Total Available Award (sum lines 1,2d, 3)	64,869.00	133,214.00	35,738.00	3,586.00	239,629.00	16,432,969.32
REVENUES						
5) Unearned Revenue Deferred from Prior Year					-	-
6) Cash Received in Current Year	10,373.00	30,950.00	4,925.00	-	47,937.00	12,132,954.61
7) Contributed Matching Funds					-	-
8) Total Available (sum lines 5, 6 & 7)	10,373.00	30,950.00	4,925.00	-	47,937.00	12,132,954.61
EXPENDITURES						
9) Donor-Authorized Expenditures	64,869.00	132,163.82	35,738.00	3,586.00	238,578.82	13,526,460.33
10) Non Donor-Authorized expenditures					-	-
11) Total Expenditures (line 9 & line 10)	64,869.00	132,163.82	35,738.00	3,586.00	238,578.82	13,526,460.33
12) Amounts Included in Line 6 above for Prior Year Adjustments					-	-
13) Calculation of Deferred Revenue or A/P, & A/R amts (line 8 minus line 9 plus line 12)	(54,496.00)	(101,213.82)	(30,813.00)	(3,586.00)	(190,641.82)	(1,393,505.72)
13A) Unearned Revenue	-	-	-	-	-	251,265.13
13B) Accounts Payable					-	-
13C) Accounts Receivable	54,496.00	101,213.82	30,813.00	3,586.00	190,641.82	1,644,770.85
14) Unused Grant Award Calculation (line 4 minus line 9)	-	1,050.18	-	-	1,050.18	2,906,508.99
15) If Carryover is allowed, enter line 14 amount here	-		-	-	-	2,740,618.61
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	64,869.00	132,163.82	35,738.00	3,586.00	238,578.82	13,526,460.33

2016-17 Unaudited Actuals
STATE GRANT AWARDS
ALL FUNDS (REVENUE & EXPENDITURES)
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES (GRANTS)

STATE PROGRAM NAME	ASES	CTE Incentive Grant	AG INCENTIVE		QRIS	CD:ST PRESCH	
STATE ID NUMBER (if any)	23939	25312	23068		03038		
RESOURCE CODE	6010	6387	7010		6127	6105	
REVENUE OBJECT	8590	8590	8590	SUBTOTAL	8590	8590	SUBTOTAL
LOCAL DESCRIPTION (if any)	FN 01/ RS 6010	FN 01/ RS 6387	FN 01/ RS 7010	FN 01	FN 12/ RS 6127	FN 12/ RS 6105	FN 12
AWARD							
1) a. Prior Year Carryover	-	1,267,296.00	15,576.96	1,282,872.96	184,564.52	-	184,564.52
2a) Current Year Award	1,899,855.00	1,544,221.00	25,256.00	3,469,332.00	4,000.00	2,046,525.53	2,050,525.53
b) Other adjustments				-			-
c) Adj Curr Yr Award							
(sum lines 2a through 2d)	1,899,855.00	1,544,221.00	25,256.00	3,469,332.00	4,000.00	2,046,525.53	2,050,525.53
3) Required Matching Fnds/Other				-			-
4) Total Available Award							
(sum lines 1, 2c, & 3)	1,899,855.00	2,811,517.00	40,832.96	4,752,204.96	188,564.52	2,046,525.53	2,235,090.05
REVENUES							
5) Unearned Revenue Deferred from Prior Year		633,648.00	15,576.96	649,224.96	184,564.52		184,564.52
6) Cash Received in Current Year	1,709,869.50	2,177,869.00	25,256.00	3,912,994.50	4,000.00	1,821,789.00	1,825,789.00
7) Contributed Matching Funds				-			-
8) Total Available (sum lines 5, 6 & 7)	1,709,869.50	2,811,517.00	40,832.96	4,562,219.46	188,564.52	1,821,789.00	2,010,353.52
EXPENDITURES							
9) Donor-Authorized Expenditures	1,899,855.00	450,378.81	27,929.46	2,378,163.27	17,690.66	2,046,525.53	2,064,216.19
10) Non Donor-Authorized Expenditures				-			-
11) Total Expenditures (line 9 & line 10)	1,899,855.00	450,378.81	27,929.46	2,378,163.27	17,690.66	2,046,525.53	2,064,216.19
12) Amounts Included in Line 6 above for Prior Year Adjustments				-			-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(189,985.50)	2,361,138.19	12,903.50	2,184,056.19	170,873.86	(224,736.53)	(53,862.67)
13a) Unearned Revenue	-	2,361,138.19	12,903.50	2,374,041.69	170,873.86	-	170,873.86
13b) Accounts Payable				-			-
13c) Accounts Receivable	189,985.50	-	-	189,985.50	-	224,736.53	224,736.53
14) Unused Grant Award Calculation (line 4 minus line 9)	-	2,361,138.19	12,903.50	2,374,041.69	170,873.86	-	170,873.86
15) If Carryover is allowed, enter line 14 amount here		2,361,138.19	12,903.50	2,374,041.69	170,873.86	-	170,873.86
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	1,899,855.00	450,378.81	27,929.46	2,378,163.27	17,690.66	2,046,525.53	2,064,216.19

2016-17 Unaudited Actuals
STATE GRANT AWARDS
ALL FUNDS (REVENUE & EXPENDITURES)
SCHEDULE FOR CATEGORICALS SUBJECT

STATE PROGRAM NAME STATE ID NUMBER (if any) RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	GRAND TOTAL
1) a. Prior Year Carryover	1,467,437.48
2a) Current Year Award	5,519,857.53
b) Other adjustments	-
c) Adj Curr Yr Award	-
(sum lines 2a through 2d)	5,519,857.53
3) Required Matching Fnds/Other	-
4) Total Available Award	-
(sum lines 1, 2c, & 3)	6,987,295.01
REVENUES	
5) Unearned Revenue Deferred from Prior Year	833,789.48
6) Cash Received in Current Year	5,738,783.50
7) Contributed Matching Funds	-
8) Total Available (sum lines 5, 6 & 7)	6,572,572.98
EXPENDITURES	
9) Donor-Authorized Expenditures	4,442,379.46
10) Non Donor-Authorized Expenditures	-
11) Total Expenditures (line 9 & line 10)	4,442,379.46
12) Amounts Included in Line 6 above for Prior Year Adjustments	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	2,130,193.52
13a) Unearned Revenue	2,544,915.55
13b) Accounts Payable	-
13c) Accounts Receivable	414,722.03
14) Unused Grant Award Calculation (line 4 minus line 9)	2,544,915.55
15) If Carryover is allowed, enter line 14 amount here	2,544,915.55
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	4,442,379.46

LOCAL GRANT AWARDS, REVENUES, AND EXPENDITURES

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES (GRANTS)

LOCAL PROGRAM NAME	Comm Grnt Prg Chukchansi	Comm Grnt Prg Chukchansi	Comm Grnt Prg Chukchansi	Comm Grnt Prg Chukchansi	JBT Food Tech & Mini Grant	JBT Food Tech & Mini Grant	JBT Food Tech & Mini Grant
RESOURCE CODE	RS 9138	RS 9138	RS 9138	RS 9138	RS 9179	RS 9179	RS 9179
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Site 260-320	Site 490	Site 630		RS 9179 Yr 0	RS 9179 Yr 1	RS 9179 Yr 2
AWARD							
1) a. Prior Year Carryover	\$3,071.31	\$21.00	\$2,784.00	\$5,876.31	\$240.71	\$279.55	\$1,029.67
2) a. Current Year Award				-			
b. Other Adjustments				-			
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	-	-	-	-	-
3) Required Matching Funds/Other	-	-	-				
4) Total Available Award (sum lines 1, 2e, & 3)	3,071.31	21.00	2,784.00	5,876.31	240.71	279.55	1,029.67
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$3,071.31	\$21.00	\$2,784.00	\$5,876.31	\$240.71	\$279.55	\$1,029.67
6) Cash Received in Current Year				-			
7) Contributed Matching Funds				-			
8) Total Available (sum lines 5, 6 & 7)	3,071.31	21.00	2,784.00	5,876.31	240.71	279.55	1,029.67
EXPENDITURES							
9) Donor-Authorized Expenditures	\$3,071.31	\$21.00	\$699.00	3,791.31	\$217.00	\$0.00	\$29.00
10) Non Donor-Authorized Expenditures				-			
11) Total Expenditures (line 9 plus line 10)	3,071.31	21.00	699.00	3,791.31	217.00	-	29.00
12) Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-				
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	-	-	2,085.00	2,085.00	23.71	279.55	1,000.67
13A) Unearned Revenue	-	-	2,085.00	2,085.00	23.71	279.55	1,000.67
13B) Accounts Payable							
13C) Accounts Receivable	-	-	-	-	-	-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	-	-	2,085.00	2,085.00	23.71	279.55	1,000.67
15) If Carryover is allowed, enter line 14 amount here	-	-	2,085.00	2,085.00	23.71	279.55	1,000.67
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	\$3,071.31	21.00	699.00	3,791.31	\$217.00	-	29.00

2016-17 Unaudited Actuals
 LOCAL GRANT AWARDS, REVENUES
 SCHEDULE FOR CATEGORICALS SUI

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 3	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 4	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 5	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 6	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179 YR 7	JBT Food Tech & Mini Grant RS 9179 8699 RS 9179	1st Five Madera County RS 9226 8699 Site 290,300,310,360
AWARD							
1) a. Prior Year Carryover	\$590.40	\$1,055.08	\$1,976.09	\$5,718.36		\$10,889.86	\$71.38
2) a. Current Year Award					\$13,000.00	13,000.00	
b. Other Adjustments						-	
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	-	-	13,000.00	13,000.00	-
3) Required Matching Funds/Other						-	-
4) Total Available Award (sum lines 1, 2e, & 3)	590.40	1,055.08	1,976.09	5,718.36	13,000.00	23,889.86	71.38
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$590.40	\$1,055.08	\$1,976.09	\$5,718.36		10,889.86	\$71.38
6) Cash Received in Current Year					\$13,000.00	13,000.00	
7) Contributed Matching Funds						-	
8) Total Available (sum lines 5, 6 & 7)	590.40	1,055.08	1,976.09	5,718.36	13,000.00	23,889.86	71.38
EXPENDITURES							
9) Donor-Authorized Expenditures	\$37.00	\$55.00	\$1,352.00	\$2,341.93	\$0.00	4,031.93	\$71.38
10) Non Donor-Authorized Expenditures						-	-
11) Total Expenditures (line 9 plus line 10)	37.00	55.00	1,352.00	2,341.93	-	4,031.93	71.38
12) Amounts Included in Line 6 above for Prior Year Adjustments						-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	553.40	1,000.08	624.09	3,376.43	13,000.00	19,857.93	-
13A) Unearned Revenue	553.40	1,000.08	624.09	3,376.43	13,000.00	19,857.93	-
13B) Accounts Payable							
13C) Accounts Receivable	-	-	-	-		-	-
14) Unused Grant Award Calculation (line 4 minus line 9)	553.40	1,000.08	624.09	3,376.43	13,000.00	19,857.93	-
15) If Carryover is allowed, enter line 14 amount here	553.40	1,000.08	624.09	3,376.43	13,000.00	19,857.93	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	37.00	55.00	1,352.00	2,341.93	-	4,031.93	71.38

2016-17 Unaudited Actuals
 LOCAL GRANT AWARDS, REVENUES
 SCHEDULE FOR CATEGORICALS SUI

LOCAL PROGRAM NAME	1st Five Madera County	1st Five Madera County	1st Five Madera County	Healthy Schls Program	R.O.P.	R.O.P.	SJVU
RESOURCE CODE	RS 9226	RS 9226	RS 9226	RS 9303	RS 9665	RFP Prop Tax RS9669	Air Pollution RS 9696
REVENUE OBJECT	8699	8699	\$8,669.00	8699	8677	8677	8699
LOCAL DESCRIPTION (if any)	Site 520 & 580	Site 620, 630, 650, 670	RS 9226	Various	Site 410	Site 410	Site 260
AWARD							
1) a. Prior Year Carryover	\$26.26	\$172.44	\$270.08	\$1,449.78		\$6.76	
2) a. Current Year Award			-		\$37,780.66		\$183,021.52
b. Other Adjustments			-				
c. Adj Cur Yr Award (sum lines 2a thru 2b)	-	-	-		\$37,780.66	\$0.00	\$183,021.52
3) Required Matching Funds/Other	-	-	-				
4) Total Available Award (sum lines 1, 2e, & 3)	26.26	172.44	270.08	1,449.78	37,780.66	6.76	183,021.52
REVENUES							
5) Unearned Revenue Deferred from Prior Year	\$26.26	\$172.44	270.08	\$1,449.78	\$0.00	\$0.00	
6) Cash Received in Current Year			-		\$7,646.88		\$721.72
7) Contributed Matching Funds			-				
8) Total Available (sum lines 5, 6 & 7)	26.26	172.44	270.08	1,449.78	7,646.88	-	721.72
EXPENDITURES							
9) Donor-Authorized Expenditures	\$26.26	\$0.00	97.64	\$1,449.78	\$37,780.66	\$6.76	\$183,021.52
10) Non Donor-Authorized Expenditures	-	-	-				
11) Total Expenditures (line 9 plus line 10)	26.26	-	97.64	1,449.78	37,780.66	6.76	183,021.52
12) Amounts Included in Line 6 above for Prior Year Adjustments	-	-	-				
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	-	172.44	172.44	-	(30,133.78)	(6.76)	(182,299.80)
13A) Unearned Revenue	-	172.44	172.44	-	-	-	-
13B) Accounts Payable			-				
13C) Accounts Receivable	-	-	-	-	30,133.78	6.76	182,299.80
14) Unused Grant Award Calculation (line 4 minus line 9)	-	172.44	172.44	-	-	-	-
15) If Carryover is allowed, enter line 14 amount here	-	172.44	172.44	-	-	-	-
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	26.26	-	97.64	1,449.78	37,780.66	6.76	183,021.52

2016-17 Unaudited Actuals
 LOCAL GRANT AWARDS, REVENUES
 SCHEDULE FOR CATEGORICALS SUI

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	SUBTOTAL FN 01	FIRST 5 9226 8699 de0000	SUBTOTAL FN 12	GRAND TOTAL
1) a. Prior Year Carryover	\$18,492.79		-	18,492.79
2) a. Current Year Award	\$233,802.18	83,132.50	83,132.50	316,934.68
b. Other Adjustments	\$0.00		-	-
c. Adj Cur Yr Award (sum lines 2a thru 2b)	\$233,802.18	83,132.50	83,132.50	316,934.68
3) Required Matching Funds/Other	\$0.00		-	-
4) Total Available Award (sum lines 1, 2e, & 3)	\$252,294.97	83,132.50	83,132.50	335,427.47
REVENUES				
5) Unearned Revenue Deferred from Prior Year	\$18,486.03		-	18,486.03
6) Cash Received in Current Year	\$21,368.60	52,520.09	52,520.09	73,888.69
7) Contributed Matching Funds	\$0.00		-	-
8) Total Available (sum lines 5, 6 & 7)	\$39,854.63	52,520.09	52,520.09	92,374.72
EXPENDITURES				
9) Donor-Authorized Expenditures	230,179.60	82,535.95	82,535.95	312,715.55
10) Non Donor-Authorized Expenditures	-		-	-
11) Total Expenditures (line 9 plus line 10)	230,179.60	82,535.95	82,535.95	312,715.55
12) Amounts Included in Line 6 above for Prior Year Adjustments	-		-	-
13) Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 - line 9 + line 12)	(190,324.97)	(30,015.86)	(30,015.86)	(220,340.83)
13A) Unearned Revenue	22,115.37	-	-	22,115.37
13B) Accounts Payable	-		-	-
13C) Accounts Receivable	212,440.34	30,015.86	30,015.86	242,456.20
14) Unused Grant Award Calculation (line 4 minus line 9)	22,115.37	596.55	596.55	22,711.92
15) If Carryover is allowed, enter line 14 amount here	22,115.37		-	22,115.37
16) Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus 13b plus line 13c)	230,179.60	82,535.95	82,535.95	312,715.55

2016-17 Unaudited Actuals (Entitlements)
TOTAL ENTITLEMENTS ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

AWARD	FN 01	FN 11	FN 12	FN 73	GRAND TOTAL
1a) Prior Year Restricted Ending Balance	\$3,246,751.45	338,320.33	205,040.65	\$50,596.91	\$3,840,709.34
2a) Current Year Award	6,887,732.18	1,135,453.86	114,099.98	69.28	8,137,355.30
b) Block Grant Tsf (Ob 8995)					-
c. Cat Flex Transfers(Obj 8998)	(49,996.45)				(49,996.45)
d. Other Adjustments		-	-		\$0.00
e. Adj Curr yr Award (sum lines 2a through 2d)	6,837,735.73	1,135,453.86	114,099.98	\$69.28	\$8,087,358.85
3) Required Matching Funds/Other	15,532,676.82	-	-	\$0.00	\$15,532,676.82
4) Total Available Award (sum lines 1a,2d, & 3)	25,617,164.00	1,473,774.19	\$319,140.63	\$50,666.19	\$27,460,745.01
*Check 4 from all sheets	25,617,164.00	1,473,774.19	319,140.63	\$50,666.19	\$27,460,745.01
	\$0.00	-	\$0.00	\$0.00	\$0.00
REVENUES					
5) Cash Received in Current Year	\$5,482,337.88	931,417.13	114,099.98	\$436.15	\$6,528,291.14
6) Amounts included in line 5 for Prior Year Adjustments	(\$50,000.00)	-	-	(\$1,866.87)	(\$51,866.87)
7a) Accounts Receivable (line 2 minus lines 5 & 6)	\$1,405,397.85	204,036.73	\$0.00	\$1,500.00	\$1,610,934.58
*Check 7a) from all sheets	\$1,405,397.85	204,036.73	-	\$1,500.00	1,610,934.58
7b) Non-current Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7c) Current Accounts Receivable (7a-7b)	\$1,405,397.85	\$204,036.73	\$0.00	\$1,500.00	\$1,610,934.58
*Check 7c) from all sheets	\$1,405,397.85	\$204,036.73	\$0.00	\$1,500.00	\$1,610,934.58
8) Contributed Matching Funds	\$15,532,676.82	-	-	\$0.00	\$15,532,676.82
9) Total Available (sum lines 5, 7c & 8)	\$22,420,412.55	\$1,135,453.86	114,099.98	\$1,936.15	\$23,671,902.54
*Check 9) from all sheets	\$22,420,412.55	\$1,135,453.86	114,099.98	\$1,936.15	\$23,671,902.54
EXPENDITURES					
10) Donor-Authorized Expenditures	\$22,878,196.22	1,235,488.87	\$0.00	\$5,000.00	\$24,118,685.09
11) Non Donor-Authorized Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12) Total Expenditures (line 10 plus line 11)	\$22,878,196.22	\$1,235,488.87	\$0.00	\$5,000.00	\$24,118,685.09
*Check 12) from all sheets	\$22,878,196.22	\$1,235,488.87	\$0.00	\$5,000.00	\$24,118,685.09
Restricted Ending Balance =					
13) Current Year (line 4 minus line 10)	\$2,738,967.78	238,285.32	\$319,140.63	\$45,666.19	\$3,342,059.92
*Check 13) from all sheets	\$2,738,967.78	238,285.32	\$319,140.63	\$45,666.19	\$3,342,059.92

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	Medi-Cal Billing Option	Medi-Cal Billing Option		
FEDERAL CATALOG NUMBER	93.778	93.778	93.778		
RESOURCE CODE	5640 PY5	5640 PY6	5640 PY7		
REVENUE OBJECT	8290	8290	8290	SUBTOTAL	GRAND
LOCAL DESCRIPTION (if any)	FN 01-5640	FN 01-5640	FN 01-5640	FN 01	TOTAL
AWARD					
1) Prior Year Restricted Ending Balance	12,172.16	83,208.04		\$0.00	
2) a. Current Year Award			111,425.21	95,380.20	95,380.20
b. Other Adjustments				\$111,425.21	111,425.21
c. Adj Curr Yr Award (sum lines 2a & 2b)	-	-	111,425.21	\$0.00	-
3) Required Matching Funds/Other	-	-	-	\$0.00	-
4) Total Available Award (sum lines 1, 2c, & 3)	12,172.16	83,208.04	111,425.21	\$111,425.21	111,425.21
REVENUES					
5) Cash Received in Current Year	-		111,425.21	\$0.00	-
6) Amounts Included in line 5 for Prior Year Adjustments	-	-		\$0.00	-
7a) Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	\$0.00	-
7b) Non-current Accounts Receivable	-	-		\$0.00	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	\$0.00	-
8) Contributed Matching Funds				-	-
9) Total Available (sum of lines 5, 7c, & 8)	-	-	111,425.21	-	-
EXPENDITURES					
10) Donor Authorized Expenditures	12,172.16	51,975.74	22,214.37	111,425.21	111,425.21
11) Non Donor-Authorized Expenditures				-	-
12) Total Expenditures (line 10 plus line 11)	12,172.16	51,975.74	22,214.37	-	-
RESTRICTED ENDING BALANCE					
13) Current Year (line 4 minus line 10)	-	31,232.30	89,210.84	86,362.27	86,362.27

2016-17 Unaudited Actuals (Entitlements)
STATE AWARDS, REVENUES, AND EXPENDITURES
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES (ENTITLEMENTS)

STATE PROGRAM NAME		PCA 10056		PCA 10056			
STATE ID NUMBER	Educator Effectiveness	Prop 39-CACEJA	LOTTERY:INST MAT'L	Ca Career Pathway	Ca Career Pathway	College Readiness	
RESOURCE CODE	6264	6230	6300	6382	6382	7338	
REVENUE OBJECT	8590	8590	8560	8560	8560	8590	
LOCAL DESCRIPTION (if any)	FN 01/RS 6264	FN 01/ RS 6230	FN 01/ RS 6300	FN 01/ RS 6382	FN 01/ RS 6382 Dept 6070	FN 01/ RS 7338	
AWARD							
1 a. Prior Year Restricted Ending Balance	1,392,345.67	766,576.00	559,898.83	283,038.15	56,764.98		
2 a. Current Year Award		1,235,284.00	951,941.00	90,000.00	110,750.00	684,906.00	
b. Other Adjustments	(50,000.00)						
c. Adj Curr Yr Award (sum lines 2a through 2d)	(50,000.00)	1,235,284.00	951,941.00	90,000.00	110,750.00	684,906.00	
3 Required Matching Funds/other							
4 Total Available Award (sum lines 1c, 2e, & 3)	1,342,345.67	2,001,860.00	1,511,839.83	373,038.15	167,514.98	684,906.00	
REVENUES							
5 Cash Received in Current Year	-	717,895.00	95,316.20	90,000.00	83,062.50	684,906.00	
6 Amounts Included in line 5 for Prior Year Adjustments	(50,000.00)						
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-	517,389.00	856,624.80	-	27,687.50	-	
b) Non-current Accounts Receivable							
c) Current Accounts Receivable (7a minus line 7b)	-	517,389.00	856,624.80	-	27,687.50	-	
8 Contributed Matching Funds							
9 Total Available (sum of lines 5, 7c, & 8)	-	1,235,284.00	951,941.00	90,000.00	110,750.00	684,906.00	
EXPENDITURES							
10 Donor Authorized Expenditures	684,085.19	1,244,311.91	1,344,705.97	114,319.33	126,144.85	75,598.56	
11 Non Donor Authorized Expenditures							
12 Total Expenditures (line 10 plus line 11)	684,085.19	1,244,311.91	1,344,705.97	114,319.33	126,144.85	75,598.56	
RESTRICTED ENDING BALANCE							
13 Current Year (line 4 minus line 10)	658,260.48	757,548.09	167,133.86	258,718.82	41,370.13	609,307.44	

2016-17 Unaudited Actuals (Entitlements)
 STATE AWARDS, REVENUES, AND EX
 SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME		
STATE ID NUMBER		SPEC ED
RESOURCE CODE		6500
REVENUE OBJECT		8550
LOCAL DESCRIPTION (if any)		FN 01/ RS 6500
AWARD		
1	a. Prior Year Restricted Ending Balance	
2	a. Current Year Award	3,492,507.03
	b. Other Adjustments	
	c. Adj Curr Yr Award (sum lines 2a through 2d)	3,492,507.03
3	Required Matching Funds/other	9,823,032.82
4	Total Available Award (sum lines 1c, 2e, & 3)	13,315,539.85
REVENUES		
5	Cash Received in Current Year	3,492,507.03
6	Amounts Included in line 5 for Prior Year Adjustments	
7	a) Accounts Receivable (line 2e minus lines 5 & 6)	-
	b) Non-current Accounts Receivable	
	c) Current Accounts Receivable (7a minus line 7b)	-
8	Contributed Matching Funds	9,823,032.82
9	Total Available (sum of lines 5, 7c, & 8)	13,315,539.85
EXPENDITURES		
10	Donor Authorized Expenditures	13,315,539.85
11	Non Donor Authorized Expenditures	
12	Total Expenditures (line 10 plus line 11)	13,315,539.85
RESTRICTED ENDING BALANCE		
13	Current Year (line 4 minus line 10)	-

2016-17 Unaudited Actuals (Entitlements)
STATE AWARDS, REVENUES, AND EX
SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME						PCA #10050
STATE ID NUMBER	M & O		ADULTS IN CORR FAC	AEBG		STATE PRESCHOOL RES.
RESOURCE CODE	8150		6015	6391		6130
REVENUE OBJECT	8980	SUBTOTAL	8590	8590	SUBTOTAL	8990
LOCAL DESCRIPTION (if any)	FN 01/RS 8150	FN 01	FN 11/ RS 6015	FN 11/ RS 6391	FN 11	FN 12/ RS 6130
AWARD						
1 a. Prior Year Restricted Ending Balance		3,058,623.63	-	287,217.32	287,217.32	205,040.65
2 a. Current Year Award		6,565,388.03	19,862.00	954,570.00	974,432.00	114,099.98
b. Other Adjustments		(50,000.00)			-	
c. Adj Curr Yr Award (sum lines 2a through 2d)	-	6,515,388.03	19,862.00	954,570.00	974,432.00	114,099.98
3 Required Matching Funds/other	5,709,644.00	15,532,676.82			-	
4 Total Available Award (sum lines 1c, 2e, & 3)	5,709,644.00	25,106,688.48	19,862.00	1,241,787.32	1,261,649.32	319,140.63
REVENUES						
5 Cash Received in Current Year		5,163,686.73	19,612.00	875,022.50	894,634.50	114,099.98
6 Amounts Included in line 5 for Prior Year Adjustments		(50,000.00)			-	
7 a) Accounts Receivable (line 2e minus lines 5 & 6)	-	1,401,701.30	250.00	79,547.50	79,797.50	-
b) Non-current Accounts Receivable		-			-	
c) Current Accounts Receivable (7a minus line 7b)	-	1,401,701.30	250.00	79,547.50	79,797.50	-
8 Contributed Matching Funds	5,709,644.00	15,532,676.82	-	-	-	
9 Total Available (sum of lines 5, 7c, & 8)	5,709,644.00	22,098,064.85	19,862.00	954,570.00	974,432.00	114,099.98
EXPENDITURES						
10 Donor Authorized Expenditures	5,709,644.00	22,614,349.66	19,862.00	1,073,107.99	1,092,969.99	-
11 Non Donor Authorized Expenditures		-			-	
12 Total Expenditures (line 10 plus line 11)	5,709,644.00	22,614,349.66	19,862.00	1,073,107.99	1,092,969.99	-
RESTRICTED ENDING BALANCE						
13 Current Year (line 4 minus line 10)	-	2,492,338.82	-	168,679.33	168,679.33	319,140.63

2016-17 Unaudited Actuals (Entitlements)
STATE AWARDS, REVENUES, AND EX
SCHEDULE FOR CATEGORICALS SUB

STATE PROGRAM NAME			
STATE ID NUMBER	RESOURCE CODE		
REVENUE OBJECT	LOCAL DESCRIPTION (if any)	SUBTOTAL FN 12	GRAND TOTAL
AWARD			
1	a. Prior Year Restricted Ending Balance	205,040.65	3,550,881.60
2	a. Current Year Award	114,099.98	7,653,920.01
	b. Other Adjustments	-	(50,000.00)
	c. Adj Curr Yr Award (sum lines 2a through 2d)	114,099.98	7,603,920.01
3	Required Matching Funds/other	-	15,532,676.82
4	Total Available Award (sum lines 1c, 2e, & 3)	319,140.63	26,687,478.43
REVENUES			
5	Cash Received in Current Year	114,099.98	6,172,421.21
6	Amounts Included in line 5 for Prior Year Adjustments	-	(50,000.00)
7	a) Accounts Receivable (line 2e minus lines 5 & 6)	-	1,481,498.80
	b) Non-current Accounts Receivable	-	-
	c) Current Accounts Receivable (7a minus line 7b)	-	1,481,498.80
8	Contributed Matching Funds	-	15,532,676.82
9	Total Available (sum of lines 5, 7c, & 8)	114,099.98	23,186,596.83
EXPENDITURES			
10	Donor Authorized Expenditures	-	23,707,319.65
11	Non Donor Authorized Expenditures	-	-
12	Total Expenditures (line 10 plus line 11)	-	23,707,319.65
RESTRICTED ENDING BALANCE			
13	Current Year (line 4 minus line 10)	319,140.63	2,980,158.78

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

LOCAL PROGRAM NAME	DONATIONS	DNTN-Scholarship	DNTN-MUSD COUNSELOR		DNTN-MUSD COUNS	Energy Grant	Mad Cnty Chamber	NAT'L UNIV	Local Projects
	RS 9170	9175	RS 9176	RS 9176	RS 9176	RS 9201	RS 9500	RS 9550	RS 9610
RESOURCE CODE	8699	8699	8699	8699	TOTAL	8699	8699	8699	8671
REVENUE OBJECT	8699	8699	8699	8699	TOTAL	8699	8699	8699	8671
LOCAL DESCRIPTION (if any)	TOTAL 9170		Site 400	Site 490		Site 490	RS 9500	RS 9550	
AWARD									
1.a. Prior Year Restricted									
Ending Balance	78,884.70	7,088.67	273.98	1,300.00	1,573.98	4,493.83	301.14	300.30	105.00
2.a. Current Year Award	203,422.19	2,116.75	250.00	1,437.00	1,687.00				
b. Other Adjustments					-			3.55	
c. Adj Curr Yr Award					-			3.55	
(sum lines 2a & 2b)	203,422.19	2,116.75	250.00	1,437.00	1,687.00	-	-	3.55	-
3) Required Matching Funds/Other					-				
4) Total Available Award					-				
(sum lines 1c, 2c, & 3)	282,306.89	9,205.42	523.98	2,737.00	3,260.98	4,493.83	301.14	303.85	105.00
REVENUES									
5) Cash Received in Current Year	203,422.19	2,116.75	250.00	1,437.00	1,687.00				
6) Amounts Included in line 5 for									
Prior Year Adjustments	-	-	-	-	-	-	-	-	-
7a) Accounts Receivable									
(line 2c minus lines 5 & 6)	-	-	-	-	-	-	-	3.55	-
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-	-	-
7c) Current Accounts Receivable									
(7a-7b)	-	-	-	-	-	-	-	3.55	-
8) Contributed Matching Funds	-	-	-	-	-	-	-	-	-
9) Total Available									
(sum of lines 5, 7c, & 8)	203,422.19	2,116.75	250.00	1,437.00	1,687.00	-	-	3.55	-
EXPENDITURES									
10) Donor Authorized Expenditures	173,096.09	-	200.00	750.00	950.00	-	-	303.85	
11) Non Donor-Authorized									
Expenditures					-				
12) Total Expenditures									
(line 10 plus line 11)	173,096.09		200.00	750.00	950.00	-	-	303.85	-
RESTRICTED ENDING BALANCE									
13) Current Year (line 4 minus line 10)	109,210.80	9,205.42	323.98	1,987.00	2,310.98	4,493.83	301.14	-	105.00

2016-17 Unaudited Actuals (Entitled)
 LOCAL AWARDS, REVENUES, AND EXPENDITURES
 SCHEDULE FOR CATEGORICALS SUBJECT TO

LOCAL PROGRAM NAME	Madera Education Foundation	Fund 01	Jail Contract Local Resources	Adult Ed Programs Local Resources
RESOURCE CODE	RS 9506		9010	9120
REVENUE OBJECT	8699	SUBTOTAL	8690	8671
LOCAL DESCRIPTION (if any)	RS 9506	FN 01	DE 7580	DE 0000
AWARD				
1.a. Prior Year Restricted Ending Balance		92,747.62		48,072.64
2.a. Current Year Award	3,693.00	210,918.94	92,463.68	67,718.18
b. Other Adjustments		3.55		
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,693.00	210,922.49	92,463.68	67,718.18
3) Required Matching Funds/Other		-		
4) Total Available Award (sum lines 1c, 2c, & 3)	3,693.00	303,670.11	92,463.68	115,790.82
REVENUES				
5) Cash Received in Current Year	-	207,225.94	-	35,942.63
6) Amounts Included in line 5 for Prior Year Adjustments		-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)	3,693.00	3,696.55	92,463.68	31,775.55
7b) Non-current Accounts Receivable		-	-	-
7c) Current Accounts Receivable (7a-7b)	3,693.00	3,696.55	92,463.68	31,775.55
8) Contributed Matching Funds		-	-	
9) Total Available (sum of lines 5, 7c, & 8)	3,693.00	210,922.49	92,463.68	67,718.18
EXPENDITURES				
10) Donor Authorized Expenditures	3,134.35	177,484.29	92,463.68	49,235.54
11) Non Donor-Authorized Expenditures		-		
12) Total Expenditures (line 10 plus line 11)	3,134.35	177,484.29	92,463.68	49,235.54
RESTRICTED ENDING BALANCE				
13) Current Year (line 4 minus line 10)	558.65	126,185.82	-	66,555.28

2016-17 Unaudited Actuals (Entitled)
 LOCAL AWARDS, REVENUES, AND EXPENDITURES
 SCHEDULE FOR CATEGORICALS SUBJECT TO

LOCAL PROGRAM NAME	Adult Ed Community Ed Fees	SCALISE MURAL	CAPS & GOWNS	MDRA ROTARY-CBE	HISPANIC CHAMBER	SMALL FRY	XMAS BASKETS
RESOURCE CODE	9136	9170	9170	9170	9170	9170	9170
REVENUE OBJECT	8671	8699	8699	775	8699	8690/8699	8690/8699
LOCAL DESCRIPTION (if any)		DE237	DE 750	DE 775	DE790	DE791	DE798
AWARD							
1.a. Prior Year Restricted Ending Balance		492.00	276.00	198.50	200.00	1,429.83	434.04
2.a. Current Year Award	840.00						
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	840.00	-	-	-	-	-	-
3) Required Matching Funds/Other							
4) Total Available Award (sum lines 1c, 2c, & 3)	840.00	492.00	276.00	198.50	200.00	1,429.83	434.04
REVENUES							
5) Cash Received in Current Year	840.00						
6) Amounts Included in line 5 for Prior Year Adjustments		-	-	-	-	-	-
7a) Accounts Receivable (line 2c minus lines 5 & 6)		-	-	-	-	-	-
7b) Non-current Accounts Receivable		-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	-	-	-	-	-	-	-
8) Contributed Matching Funds		-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	840.00	-	-	-	-	-	-
EXPENDITURES							
10) Donor Authorized Expenditures		492.00	-	127.66	200.00		
11) Non Donor-Authorized Expenditures							
12) Total Expenditures (line 10 plus line 11)	-	492.00	-	127.66	200.00	-	-
RESTRICTED ENDING BALANCE							
13) Current Year (line 4 minus line 10)	840.00	-	276.00	70.84	-	1,429.83	434.04

2016-17 Unaudited Actuals (Entitled)
 LOCAL AWARDS, REVENUES, AND EXPENDITURES
 SCHEDULE FOR CATEGORICALS SUBJ

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	9170
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	DONATIONS
AWARD	
1.a. Prior Year Restricted	
Ending Balance	3,030.37
2.a. Current Year Award	840.00
b. Other Adjustments	-
c. Adj Curr Yr Award	-
(sum lines 2a & 2b)	840.00
3) Required Matching Funds/Other	-
4) Total Available Award	
(sum lines 1c, 2c, & 3)	3,870.37
REVENUES	
5) Cash Received in Current Year	840.00
6) Amounts Included in line 5 for	-
Prior Year Adjustments	-
7a) Accounts Receivable	-
(line 2c minus lines 5 & 6)	-
7b) Non-current Accounts Receivable	-
7c) Current Accounts Receivable	
(7a-7b)	-
8) Contributed Matching Funds	-
9) Total Available	
(sum of lines 5, 7c, & 8)	840.00
EXPENDITURES	
10) Donor Authorized Expenditures	819.66
11) Non Donor-Authorized	
Expenditures	-
12) Total Expenditures	
(line 10 plus line 11)	819.66
RESTRICTED ENDING BALANCE	
13) Current Year (line 4 minus line 10)	3,050.71

2016-17 Unaudited Actuals (Entitled)
 LOCAL AWARDS, REVENUES, AND EXPENDITURES
 SCHEDULE FOR CATEGORICALS SUBJECTS

LOCAL PROGRAM NAME		Scholarship Lorraine Thompson RS 9170	Scholarship SCIENCE & HEALTH RS 9172	Scholarship CADENAZZI ROBERTS RS 9173	Scholarship Madera Lions Club RS 9178		
RESOURCE CODE							
REVENUE OBJECT	SUBTOTAL						
LOCAL DESCRIPTION (if any)	FN 11	Donation	Donation	Donation	Donation	SUBTOTAL	GRAND
						FN 73	TOTAL
AWARD							
1.a. Prior Year Restricted							
Ending Balance	51,103.01	38,650.00	43.69	613.09	11,290.13	50,596.91	194,447.54
2.a. Current Year Award	161,021.86		0.44	6.11	62.73	69.28	372,010.08
b. Other Adjustments	-					-	3.55
c. Adj Curr Yr Award (sum lines 2a & 2b)	161,021.86	-	0.44	6.11	62.73	69.28	372,013.63
3) Required Matching Funds/Other	-					-	-
4) Total Available Award (sum lines 1c, 2c, & 3)	212,124.87	38,650.00	44.13	619.20	11,352.86	50,666.19	566,461.17
REVENUES							
5) Cash Received in Current Year	36,782.63	366.87	0.44	6.11	62.73	436.15	244,444.72
6) Amounts Included in line 5 for Prior Year Adjustments	-	(1,866.87)	-	-	-	(1,866.87)	(1,866.87)
7a) Accounts Receivable (line 2c minus lines 5 & 6)	124,239.23	1,500.00	-	-	-	1,500.00	129,435.78
7b) Non-current Accounts Receivable	-	-	-	-	-	-	-
7c) Current Accounts Receivable (7a-7b)	124,239.23	1,500.00	-	-	-	1,500.00	129,435.78
8) Contributed Matching Funds	-	-	-	-	-	-	-
9) Total Available (sum of lines 5, 7c, & 8)	161,021.86	1,866.87	0.44	6.11	62.73	1,936.15	373,880.50
EXPENDITURES							
10) Donor Authorized Expenditures	142,518.88				5,000.00	5,000.00	325,003.17
11) Non Donor-Authorized Expenditures	-					-	-
12) Total Expenditures (line 10 plus line 11)	142,518.88	-	-	-	5,000.00	5,000.00	325,003.17
RESTRICTED ENDING BALANCE							
13) Current Year (line 4 minus line 10)	69,605.99	38,650.00	44.13	619.20	6,352.86	45,666.19	241,458.00