



2016-17 Unaudited Actuals



Business Services

September 5, 2017



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Publication Information

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2016-17 Unaudited Actuals

The Year in Review

REVENUE

School districts continue progress toward full funding under the Local Control Funding Formula (LCFF) model. At the end of the 2016-17, districts, on average, were about 94% fully funded. As in prior years, the LCFF gap funding percentage was revised by the state several times during the budget development process. The Governor's January 2016 budget proposal for the 2016-17 year initially proposed closing the gap between the 2015-16 LCFF funding level and full LCFF implementation targets by 49.08%. That figure increased with the May Revise budget proposal to 54.84% and settled slightly lower at 54.18% under the enacted budget signed by the Governor in June 2016. The LCFF gap funding percentage continued to fluctuate slightly during the year based on various factors at the state level with the final number for 2016-17 landing at 56.08% at year end. This final change brought Hemet Unified almost 94.7% of the way toward full LCFF implementation.

In the 2016-17 Unaudited Actuals report, the final financial report for the 2016-17 year, combined general fund revenues total \$254.9 million. This is a \$6.8 million increase over the revenue totals estimated at the start of the budget year. During the year, variances in the LCFF gap along with revisions to ADA estimates,



Fruitvale—Read Across America 2016-17

new grants, revisions to categorical entitlement amounts and other factors required periodic revisions to budgeted revenue projections. At the start of the year, revenues were projected at \$248.1 million. By First Interim revenue projections grew by \$357,000 to \$248.5 million. Between First and Second Interim, revenues were increased by another \$1.3 million to \$249.8 million. Revisions during this period included adjustments to various state and federal programs and updates to lottery projections. As we neared the end of the 2016-17 year, revenue projections for the district's Estimated Actuals report jumped up by

\$6.7 million to \$256.5 million. Included in the \$6.7 million increase was a reclassification of the contribution to Fund 14 Deferred Maintenance from LCFF transfers to Transfers to Other Funds. Federal revenues were increased by \$1.5 million for higher than anticipated related expenditures in Title I and Title II. State revenues were increased by \$2.75 million from Second Interim projections and included anticipated funding of \$1.5 million for construction of the Valle Vista PreSchool facility. Local revenues were estimated at \$600,000 more than in the Second Interim report for e-rate credits and other miscellaneous receipts. In the district's Unaudited Actuals Financial Report, final year end revenues came in at \$1.6 million less than the Estimated Actuals. The decrease was related to lower than previously anticipated revenue reported for STRS-On-Behalf expenditures and the Valle Vista PreSchool project which was not fully completed by June 30th as previously anticipated.

EXPENSES

Year end expenditures for the combined general fund total \$256.3 million. Projected expenditures, like revenues, also fluctuated during the year,. Revisions were made to expenditure budgets at First and Second Interim as better information became known and new grants and programs were put in place. The largest

change in expenditure budgets came in the Estimated Actuals when \$4.3 million was added, primarily for salary and benefit costs.

Overall, year-end expenses were \$4.6 million more than what was originally anticipated in the district's adopted budget approved in June 2016. Slight increases in expenses were reported in the First and Second Interim reports. In the estimated actuals report \$4.3 million in expenses were added. The expenditure growth was related to the HTA salary settlement, the Valle Vista PreSchool facility construction costs, Hemet elementary start up costs and more utilization of federal and state grants.

The year-end increase in salary and benefit costs were the result of a salary settlement between the Hemet Teachers Association and the district that was finalized on May 25, 2017 and covered the 2016-17 and 2017-18 years. A 1.5% salary increase was provided to all HTA bargaining unit members retroactive to January 1, 2017. A one-half (0.5%) increase will be provided effective July 1, 2017 and a final 1.5% increase will be added January 1, 2018. In addition to the across the board salary increases for HTA members, the agreement provides for annual stipends of \$750 to school psychologists that are board certified, a \$3,000 annual stipend for employees designated as an Agricultural Service Provider, stipends and tuition reimbursements for Speech and Language Therapists and increase of \$1000 to the annual amount the district contributes to retiree benefits. The district also agreed to provide an incentive payment for early notice of retirement to HTA members. Finally, an agreement for teacher collaboration time was included in the 2016-17 settlement agreement with the Hemet Teachers Association. The collaboration agreement allows for 80 minutes per week of collaboration time for teachers. There were no negotiated agreements with the classified bargaining unit for salary and benefit increases during the 2016-17 year.

OTHER SOURCES/USES

Budgeted amounts for transactions in the Other Sources/Uses category had some significant changes during the year. The final total was \$744,923. Items in this category increased in the first part of the year as contributions and transfers in from other funds, including the Transportation Enterprise Fund, exceeded transfers out to. With the estimated actuals, \$1.3 million was added as a transfer out to Fund 20, the reserve fund for Other Post Employment Benefits.

	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	248,126,741	248,483,588	249,789,654	256,531,606	254,930,891
Expenses	251,659,921	252,391,830	252,959,725	257,252,534	256,291,539
Other Sources/ Uses	1,397,276	2,994,877	3,256,023	140,739	744,923
Change in Fund Balance	(2,135,904)	(913,365)	85,952	(580,189)	(615,725)
Beginning Fund Balance	29,656,767	35,120,611	35,120,611	35,120,611	35,120,611
Ending Fund Balance	27,520,863	34,207,246	35,206,563	35,540,422	35,504,886



ENDING FUND BALANCE

At the start of the 2016-17 year, the district anticipated the ending balance for the combined general fund would be about \$27.2 million based on a beginning balance of \$29.7 million. In September 2016, after all prior year transactions had been accounted for, the beginning balance for 2016-17 was revised upward to \$35.1 million. This adjustment, along with revenue and expenditure changes in the First Interim report brought the projected ending balance for the general fund to \$35.2 million. Estimates for the ending fund balance did not change significantly for the remainder of the year, gaining just under \$300,000 from the First Interim projection.

LOCAL CONTROL ACCOUNTABILITY PLAN

The district grew its annual Local Control Accountability Plan (LCAP) initiatives in 2016-17 adding new programs and expanding those that were in their second or third year of implementation. Budgeted expenditures for the second year of the district's LCAP were initially estimated at \$40.6 million, approximately \$6.6 million more than was budgeted in 2015-16. By year-end, a total of \$39.6 million had been expended. Unspent balances for LCAP initiatives from both the current and prior years are reported as committed amounts in the district's general fund ending balance for June 30, 2017. These funds will be reserved for LCAP expenditures in subsequent years.



Parent Project Graduation 2016-17



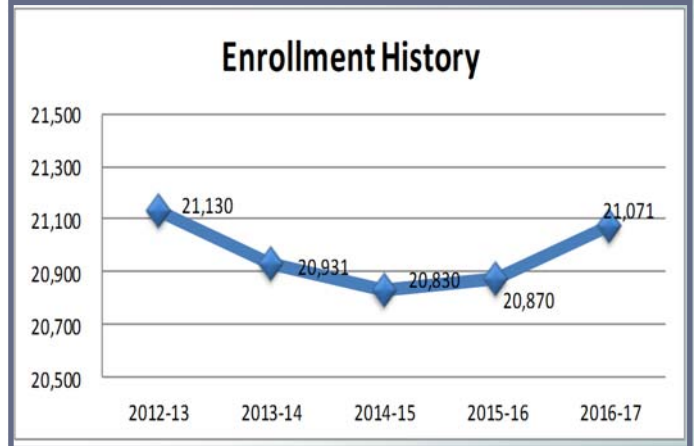
National College Signing Day at Tahquitz 2016-17

Enrollment and ADA

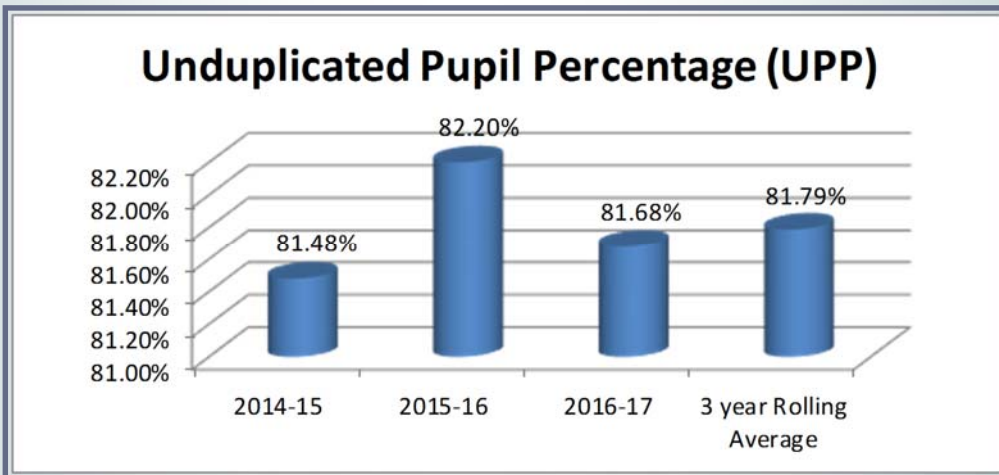
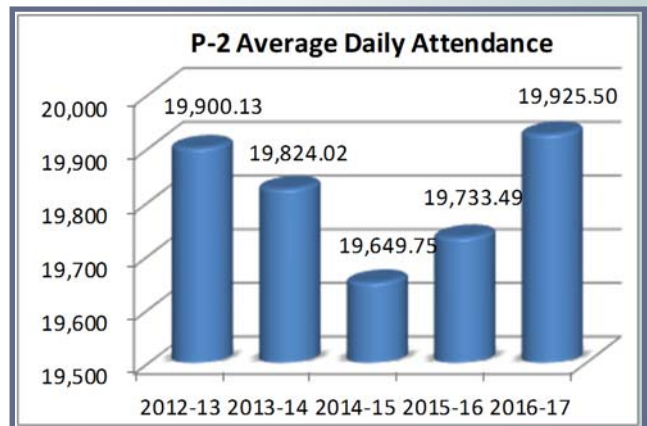
The majority of revenues coming into the general fund are based on student attendance, enrollment and the district's unduplicated pupil percentage (UPP). Hemet Unified's student enrollment, including non-public school (NPS) students, for 2016-17 was reported at 21,071. This was an increase of 201 students over the prior year and the second year the district of growth. P-2 average daily attendance (ADA), which grew at the same rate as enrollment, was reported at 19,925.50.

Five Year and ADA History

Fiscal Year	October CalPADS Enrollment	Change
2012-13	21,130	-1.54%
2013-14	20,931	-0.94%
2014-15	20,830	-0.48%
2015-16	20,870	0.19%
2016-17	21,071	0.96%



Fiscal Year	P-2 ADA	Change
2012-13	19,900.13	-3.58%
2013-14	19,824.02	-2.55%
2014-15	19,649.75	-1.26%
2015-16	19,735.40	0.44%
2016-17	19,925.50	0.96%



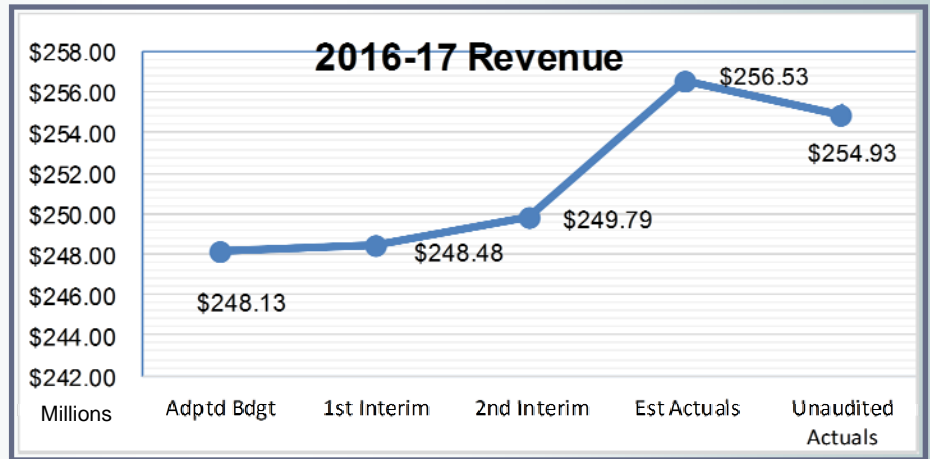
Combined General Fund

Changes from Estimated Actuals Report approved on June 20, 2017

- LCFF gap percentage increased by 1.08% to 56.08%
- LCFF revenues increased by \$200,124
- Federal, state and local revenues decreased by \$1,800,839
- Transfers In from Other Funds and Other Sources increased \$595,550
- Expenditures decreased by \$960,996
- Transfers Out to Other Funds decreased by \$8,634
- Contributions to restricted programs decreased by \$105,210
- Ending fund balance decreased by \$35,537

Revenues

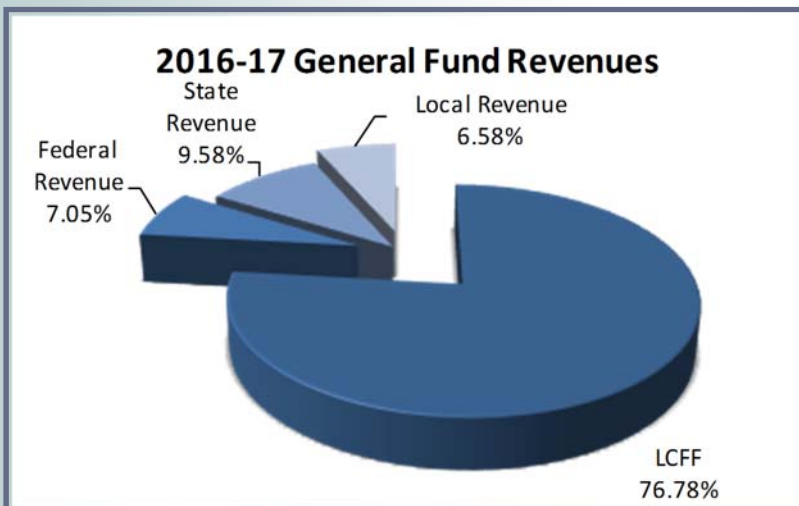
Hemet Unified School District's combined general fund revenues totaled \$254.9 million for the year ending June 30, 2017. This was \$1.6 million less than was projected in the district's Estimated Actuals report presented to the Governing Board in June 2017.



Local Control Funding Formula (LCFF)

The district earned \$196.0 million in LCFF revenues for the 2016-17 year. This was offset by a prior year downward adjustment that reduced total 2016-17 revenues to \$195.7 million. LCFF revenues made up almost 76.75% of all revenue received or earned by the district in 2016-17. LCFF revenues were increased from Estimated Actuals projections due to a change in the LCFF gap funding percentage from 55.03% to 56.08%.

The final LCFF revenue number includes \$26.8 million in Prop 30 - Education Protection Act funding and \$29.3 million in local property taxes. The balance comes in the form of state aid. According to the final LCFF calculation for 2016-17, approximately \$41.3 million or 21.0% of the district's total LCFF revenues can be attributed to supplemental and concentration grants.



Federal Revenue

For the year ending June 30, 2017, district federal funding amounted to \$17.9 million or approximately 7.05% of total general fund

LCFF	\$195,739,591	State	\$ 24,427,422
Federal	\$ 17,980,849	Local	\$ 16,783,029

revenue. Federal revenues were received for No Child Left Behind (NCLB) and Every Student Succeeds Act (ESSA) programs, Special Education, Voc Ed, afterschool programs, as well as MediCal Billing and Medicare Administrative Activities (MAA) reimbursements. Total federal revenues at year end were just over \$475,000 less than June estimates primarily due to lower than anticipated year-end Title I expenditures.

Other State Revenue

Other state revenues in the general fund totaled \$24.4 million the 2016-17 year and contributed almost 9.6% of total revenue. State revenues were down \$1.6 million from June estimates. A recalculation of the STRS On-Behalf revenue the district reports for payments made to STRS by the state accounted for \$1.0 million of the total reduction. The balance was attributed to reimbursements from the state for construction costs for the Valle Vista PreSchool project. The project was not completed by June 30th as originally anticipated and reimbursements were recorded only for work done by the end of the fiscal year. The remaining amount owed to the district for the project will be recorded in 2017-18 when the project will be completed.

Local Revenue

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for e-rate discounts, print shop sales, donations, interest earnings, facilities use and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside SELPA, redevelopment funds and small grants from a variety of grantors. Local revenue receipts totaled \$16.8 million in 2016-17. This was about \$300,000 more than projected in June. Increases are attributed to e-rate reim-

bursements and year –end adjustments to Special Education and redevelopment funding.

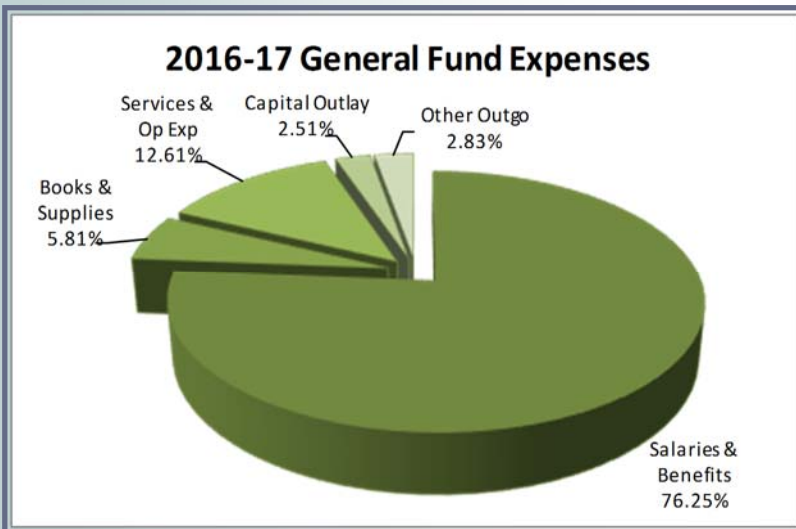
Expenditures

Expenditures in the general fund for the year ending June 30, 2017 totaled \$260.4 million. In total, combined general fund expenditures dropped by \$1.2 million from Estimated Actuals estimates. The majority of the decrease is related to the STRS On-Behalf recalculation.

Salaries and Benefits

2016-17 salary and benefits made up a total of 76.25% of total general fund expenditures.

This is 5.5% less than 2015-16 when salaries and benefits comprised 81.75% of total expenditures. The drop in the percentage of total salary and benefit costs is related to re-



Certificated Salaries	\$110,287,416	Classified Salaries	\$36,486,746
Employee Benefits	\$51,793,483	Books/Supplies	\$15,117,848
Services/Op Exp	\$32,833,346	Capital Outlay	\$6,527,579
Other Outgo	\$3,245,120		

categorization of transportation costs from salaries, benefits and other expense categories to a simple transfer of inter-fund direct costs to the district’s enterprise fund.

Certificated salaries totaled \$110.29 million, classified salaries totaled \$36.48 million and employee benefits amounted to \$51.80 million. Salary and benefits costs increased overall by \$11.2 million compared to

2015-16. Cost increases are related to step and column movement and the negotiated salary increases for HTA bargaining unit members. In addition to salary increases, staff were added to reduce class sizes across all grade levels and to support implementation of many LCAP initiatives.

Books and Supplies, Services and Operating Expenses, and Capital Outlay



Dartmouth 8th Grade—UCSD Science Trip 2016-17

Unrestricted general fund expenditures in the books and supplies category totaled \$15.1 million, a \$2.1 million or 15.7% increase from the prior year. Increased costs in the books and supplies area were related to Hemet Elementary start up, implementation of LCAP initiatives that included progress toward 1:1 devices and the purchase of science, social science, reading, and other instructional related books and supplies.

2016-17 services and operating expenses amounted to \$32.8 million. Costs in this category are comprised of utilities, insurance, software and web application licenses, consultants, transfers of direct costs to or from other programs and funds, repairs, and travel.

The increased costs are spread across various areas including agreements with other agencies for after school program services, professional development, routine maintenance repairs, and contracts for services.

Continued attention to utility usage, electric and water conservation measures and solar usage kept utility costs down during the 2016-17 year. The utility account in the unrestricted general fund showed an overall increase of about \$39,000 over the prior year despite across the board rate increases and expansion of utility usage across the district.

Capital Outlay

Capital Outlay expenditures during 2016-17 in the general fund totaled \$6.5 million. Capital outlay expenditures included construction costs for the Valle Vista PreSchool and the Hemet Elementary Headstart facilities, Prop 39 Clean Energy Jobs Act projects, CTE equipment , large routine maintenance projects and various equipment purchases at the school sites. Much of the capital outlay costs were covered by state grants.



ASPIRE Graduation—2016-17

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid for Hemet USD students in county programs, and indirect costs. Expenses charged to this category totaled \$5.5 million and include \$3.93 million in debt payments. Debt payments are primarily for Certificates of Participations (COPS) issued in previous

years for major construction projections included the Professional Development Service Center, Professional Development Academy and Maintenance facilities.

Indirect costs, a negative expense or credit to general fund expenses, in the Other Outgo/Indirect Costs category amounted to \$889,314 and reflect transfers of indirect costs from other district funds including the Adult Education, Cafeteria, Child Development and Transportation Enterprise funds. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect rate is calculated as a percentage of total expenses, excluding capital outlay and other outgo and is re-calculated annually as part of the year-end closing process. The rate for 2016-17 was 6.59%, in 2017-18 it will be 5.39% and 6.34% for 2018-19. The calculation for determining the 2018-19 rate can be found on Form ICR in the SACS forms section of this report.

Other Financing Sources/Uses and Contributions

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. \$4.7 million was transferred into the general fund from other funds during the 2016-17 year. Transfers in from other funds included payments from Fund 63, the transportation enterprise fund, to off-set Hemet USD transportation costs, special education related revenues from the Charter School Fund, and Fund 40 Reserve for Capital Outlay for capital equipment purchases.

In 2016-17, transfers out to other funds from the general fund totaled \$3.9 million. \$1.3 million was transferred to Fund 20—Special Reserve for Postemployment Benefits. Another \$2.0 million was transferred to Deferred Maintenance in Fund 14 and \$495,600 was transferred to Fund 40 for future capital equipment purchases. \$154,954 was transferred to the Charter Fund (09) to support the College Prep High School in its final year of operation.

Contributions to restricted resources are also reported in the Other Financing Sources/Uses category of the district's financial reports. In 2016-17, \$28.85 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education and Routine Maintenance. This is an increase of approximately 9.0% over the prior year contributions. Contribution increases are related to increases in salary and benefit costs in special education programs as well as natural growth in necessary contributions to routine maintenance. A mandated contribution equivalent to 3% of total general fund expenditures for routine maintenance will be back in effect fully by 2020-21. Until then, district's are required to phase-in the 3% contribution based on a schedule set forth by the state.



West Valley High School Graduation—2016-17

Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net decrease of \$615,725 to the general fund's ending balance for the year ending June 30, 2017. This brings the combined general fund ending balance to \$34.5 million at year-end.

The unrestricted general fund ending balance is reported at \$30.38 million and the restricted general fund ending balance at \$4.12 million. \$13.0 million of the unrestricted ending balance is set aside as a reserve for economic uncertainty. This reserve is set by a Governing Board policy at 5% of combined general fund expenses and transfers out. Another \$ 2.7 million is set aside as a reserve for LCAP related expenditures and is associated with unspent amounts budgeted for LCAP initiatives in the 2015-16 and 2016-17 years. A reserve for 2018-19 LCFF

gap funding is set at \$4.9 million. This reserve amount was determined by the amount of growth related to LCFF gap funding for 2018-19 using the School Services gap funding percentages. Remaining reserves are committed for the purposes identified in the table above.

The combined general fund ending balance as of June 30, 2017 was comprised of \$26.8 million in cash reserves held at the county treasury. Accounts receivable at year end totaled \$9.1 million and cash due from

Unrestricted General Fund	
Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 13,015,000
Restricted Balances	4,124,451
2017-18 Textbook Adoption	6,000,000
LCFF Gap Funding Reserve	4,898,783
Supplemental/Concentration—LCAP Initiatives	2,736,194
E-Rate/IT Infrastructure Projects	1,111,664
STRS/PERS Rate Increases	1,023,228
H&W Premium Holding Accounts	508,193
MediCal Reimbursement Activities	428,730
Instructional Mtrls/Supplies (Site carry over)	426,357
Stores & Revolving Cash	232,286
Total	\$ 34,504,886

Components of Restricted General Fund	
Ending Balance	
California Clean Energy Jobs Act (6230)	\$ 544,422
Educator Effectiveness (6264)	490,830
Lottery -Instructional Materials (6300)	280,397
Spec Ed Low Incidence Equipment (6501)	232,480
Spec Ed Mental Health Services (6512)	583,092
College Readiness Blk Grant (7338)	625,777
Redevelopment (9986)	329,553
Routine Maintenance (8150)	1,037,900
Total	\$ 4,124,451

other districts funds amounted to \$1.4 million. At year end, there was \$6.9 million in accounts payable and \$3.2 million due to other funds. \$527,990 was reported as unearned revenue or revenue that the district received but which cannot be accounted for as revenue until it is spent according to the terms of the grant for which it was received.

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) MINIMUM PROPORTIONALITY PERCENTAGE (MPP)

The Local Control Accountability Plan is a three-year, district-level plan that is updated annually. The plan describes the school district's key goals for students as well as the specific actions (with expenditures) the district will take to achieve the goals and the means (metrics) used to measure progress.

The LCAP address how the district will meet the specific needs of English learners, foster youth, and low-income students, as well as other low performing sub-groups. In addition, the LCAP must address the state of California's eight priority areas that include student academic achievement, school climate, student access to a broad curriculum, and parent engagement. The district spending plan aligns to these academic priorities.

The amount of the supplemental and concentration grants the district receives are calculated through the Minimum Proportionality Percentage formula or MPP. This calculation identifies funds that can be attributed to supplemental/ concentration funds annually until the LCFF is fully funded. It also establishes the annual increase or improvement in services the district must provide to the students that generate the supplemental and concentration funding. The MPP worksheet is included in the appendix section of this report.

At adopted budget, the estimated MPP for 2016-17 was 26.27% or \$40.17 million. The final year-end calculation shows the 2016-17 MPP rate increased just slightly to 26.28% and the MPP dollar amount adjusted to \$40.4 million. Schools have been advised that the most important factor in the MPP is the percentage of

increased or improved services provided to targeted students rather than the dollar amount spent. The LCAP evaluation rubric requires district's to establish benchmarks and evaluate annual progress toward the identified goals.

Hemet Unified presented its 2016-17 LCAP for a public hearing and approval in June 2016. The plan was about 20% larger in scope and cost over the prior year's plan. It included 57 items totaling over \$40.6 million dollars in projected costs. Hemet USD's 2016-17 LCAP included many initiatives that were first rolled out in 2014-15 and 2015-16. Many of the pre-existing initiatives were expanded in 2016-17 and new programs were added. Included in the district's 2016-17 LCAP were expanded instructional time, smaller



class sizes and increased support of 9th graders through the Building Assets Reducing Risks (BARR) program. Other initiatives in the LCAP focused on Next Generation Science Standards (NGSS), science, reading and math interventions, as well as counseling and digital instruction integration. There were programs in the plan that addressed increased student and parent engagement and support for at-risk students. The costs for many of the initiatives were supported by the supplemental and concentration grant components of the LCFF. The Educator Effectiveness grant and Title I also provided funding to support some of the LCAP initiatives.

Budget plans were developed for each LCAP item during the 2016-17 budget development process. At year end, in some instances, costs exceeded budgeted estimates and in other cases, expenditures were less than expected. A complete list of LCAP items is included in the appendix of this report which includes the budgeted allocation for each along with the year-end final expenditure amount. Of the \$40.6 million budgeted for LCAP initiatives in 2016-17, a total of \$39.6 million was spent at year-end, leaving nearly \$1.0 million unspent. This amount will be held in committed reserves in the general fund's ending balance, along with the prior years' unspent balances, for future use.



2016-17 Super Kids Bowl

Charter School Special Revenue Fund (09)

During 2016-17, the district operated two dependent charter schools, the College Prep High School (CPHS) and the Western Center Academy (WCA). This was the final year of operation for CPHS. The school served students only in grade 12 and this final class graduated with Helen Hunt Jackson College Pre High School (HHJCPHS) students. The school will be fully merged with the district's non-charter independent study high school, HHJCPHS with the start of the 2017-18 school year.

WCA completed expansion into all high school grade levels in 2016-17 and saw its first senior class graduate in May 2017.

Expenses and revenues for both Hemet Unified charter schools are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the LCFF funding model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage. Both Hemet USD's charter schools have lower percentages of the targeted student groups than Hemet USD's unduplicated pupil percentage (UPP) and therefore use their own UPP to calculate their supplemental and concentration grants.



Western Center Academy Graduation 2016-17

Enrollment and ADA

Official CALPADS data for October 2016 shows a combined enrollment of 639 at CPHS and WCA. The number of students attending district charter schools grew by almost 4.8% over the prior year, with all growth attributed to increased enrollment at WCA.

LCFF calculations for WCA and CPHS are based on each charter school's P-2 ADA along with their UPP. The combined P-2 ADA for Hemet USD's charter students was reported at 619 with 19 ADA for CPHS and 600 for WCA. The UPP or percentage of low income, English learner foster youth and homeless students attending College Prep was 66.67%. This factor was used to calculate College Prep's supplemental and concentration block grants in 2016-17. Western Center's percentage of targeted students was 29.89%. Because WCA's targeted student population was below 55%, it does not qualify for concentration grant funding and will not see as significant an increase in funding levels under the LCFF model as charters and districts with higher unduplicated pupil counts.

Revenues and Other Sources

Combined charter revenues and other sources for 2016-17 totaled \$6.54 million. \$4.9 million was received from LCFF sources. Charters schools received no federal revenues in 2016-17 for. There was \$1.0 million recorded in the other state revenue category. Revenue in this category was received by both schools for lot-



tery, mandated cost block grant, the College Readiness Block Grant, special education and STRS on-behalf payments. WCA reported \$394,223 in the state revenue category for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

Hemet USD charter schools received a total of \$454,256 in local revenue during the 2016-17 year. Local revenues were received for Special Education, donations, and interest earnings. \$154,925 was reported as a transfer in from other funds. The transfer in came from the Hemet USD unrestricted general fund to support CPHS expenses in its last year of operation. Revenue generated by ADA for CPHS students was not sufficient to support the school’s general operating expenses.

Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 were \$6.2 million. College Prep expenses totaled \$460,405, while WCA spent just under \$5.75 million. Included in the total expenses reported for the charters schools is \$181,520 in employee benefit costs for payments made to CalSTRS by the state on behalf of charter employees and a transfer out of \$339,025 in special education revenues to the district’s restricted general fund special education accounts to cover the cost of serving charter special education students.

Fund Balance and Cash

The combined fund balance in the Charter Special Revenue fund for the year ending June 30, 2017 was \$1.65 million. Western Center’s ending fund balance totaled \$1.63 million and the ending balance for CPHS was reported at \$16,886.

Charter School Fund Ending Balance	
College Prep	\$ 16,886
Western Center Academy	1,630,038
Fund 09 Total	\$ 1,646,924

The charter fund had a positive cash balance of \$1.65 million as of June 30, 2017. CPHS reported a cash balance at year end was just under \$43,155 with the remaining cash attributed to WCA.



HHJCPHS Graduation 2016-17

College Prep Closure

Two years ago, a decision was made to close the College Prep High School. The decision to close CPHS was made by the Hemet USD board with the intent to consolidate the district’s efforts by merging CPHS with its independent study high school, Helen Hunt Jackson (HHJ) and offering a broader base of alternative education choices. Once the decision was made to close CPHS, a committee came together and renamed HHJ to Helen Hunt Jackson College Prep High School, highlighting the merged programs.

There is a state mandated process that must be followed when a charter school is closed and include notifying the California Department of Education, notifying affected students and parents and disposing of assets based according to procedures outlined in the

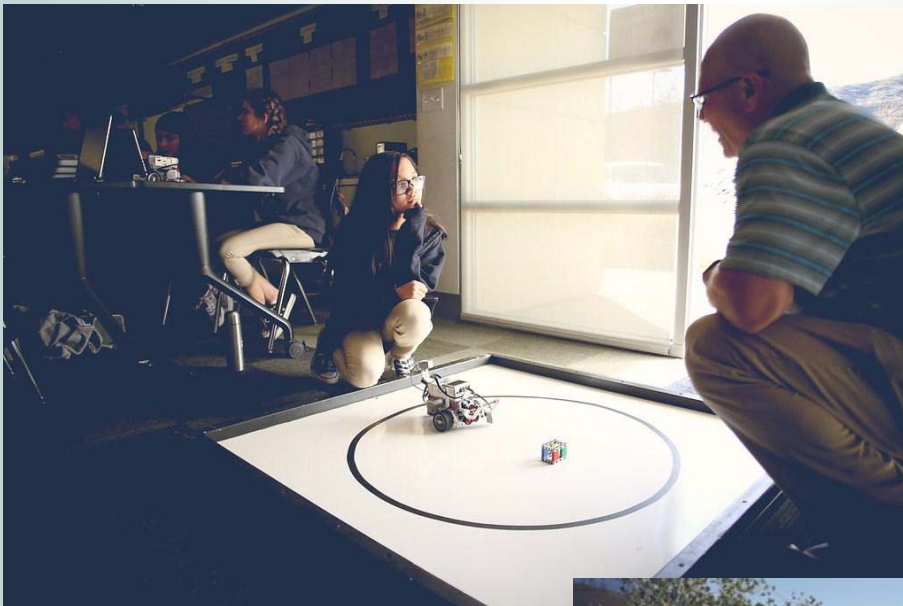
school's charter. According to the CPHS charter, in the event the school is closed, all remaining assets will be transferred to its charter authorizing agency, after a final audit. The final audit for the 2016-17 is scheduled to be released in December 2017 at which time any remaining cash will be transferred to Hemet USD, along with any equipment. Most of the equipment will be assigned to HHJCPHS. Unspent balances in state and federal grants originally awarded to CPHS may be required to be repaid to the granting authority. In addition to the anticipated cash balance that remains in the CPHS account, there is approximately \$163,171 in unused grant funds and LCFF overpayments that could be subject to repayment and have been set up as amounts payable back to the funding source.

Charter Local Control Accountability Plans

Like school districts, charters schools are required to develop local control accountability plans (LCAP) that address how they will provide increased and improved services to students that generate charter supplemental and concentration grant funding. Both Hemet USD charter schools had LCAPs in place for 2016-17. CPHS's LCAP included costs related to expansion of the school day, increased counseling services,

college course access and improved access to technology. The cost to implement the 2016-17 plan for CPHS was approximately \$327,000 and supported by a combination of supplemental/concentration grant and charter LCFF base funding.

Western Center's LCAP for 2016-17 was more limited in nature due to the school's low UPP. The school receives supplemental funding but not concentration grant dollars. And therefore cannot as easily provide



school wide solutions to address the needs of its low income, English learners or foster/homeless students. The WCA plan included continued expansion of AP classes, college course offerings, increased/improved access to technology in the classroom and expanded counseling and health services. The cost to implement WCA's plan in 2016-17 was approximately \$214,250.



Other District Funds

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other special revenue funds are listed below:

Adult Education Fund 11: is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Hemet continues to be an active member of the MSJC Adult Education Consortium and receive pass-through block grant funding to operate local Adult Education programs from the MSJC Consortium. Other local revenue reported in Fund 11 comes from fees and interest earnings. Fund 11 reported a total of \$891,366 in expenses for the year ending June 30, 2017. Revenues and transfers in amounted to \$924,548. The fund started the year with a small beginning balance of \$92 and ended the 2016-17 year with \$33,274.



Adult Education Graduate—2016-17

Child Development Fund 12: is used to account separately for many of the federal, state, and local revenues the district receives to operate child development programs. Hemet Unified reports revenues and expenditures related to the State PreSchool program, Family Literacy, Child Care Food Program and a reserve account in Fund 12. In 2016-17, Fund 12 expenses totaled \$2,061,584 and revenues were \$2,061,329. A contribution from the district's general fund of \$9,100 was made to reconcile the balance in the PreSchool reserve account. At year end, \$8,655 remains in a reserve for the PreSchool program. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. A loan of \$100,000 was outstanding as of June 30th.

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Unlike financial activities for all other district funds, Cafeteria Fund transactions, with the exception of payroll and some capital equipment costs, are processed through a separate bank account held outside the County Treasury.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for paid from students whose families do not qualify for free or reduced meals are collected. The district also received nearly \$43,000 in a federal Fresh Fruit and Vegetable grant again in 2016-17 and \$71,862 in an equipment grant. Total revenue recorded in Fund 13 for was \$13,164,145 and expenses amounted to \$14,414,950 with another \$222,432 transferred out to Fund 35—County Facilities Fund. The



transfer was to reimburse Fund 35 for the cost of equipment to furnish the new Hemet Elementary kitchen.

The district's cafeteria fund had accumulated a larger than allowed ending balance over the past several years. In response to federal requirements, the district continued with its plan to spend down the excess balance by making improvements at schools sites, the central kitchen and replacing old and inefficient equipment. As a result, the ending balance in Fund 13 was reduced by \$1,473,228, bringing it to \$3,443,023 as of June 30, 2017.

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property. With implementation of LCFF, a five-year deferred maintenance plan that formerly had to be approved by the State Office of Public School Construction (OPSC) is no longer required. Also, under LCFF there is no longer a state funding source identified specifically for deferred maintenance projects. The amount designated for deferred maintenance is at the discretion of each individual district and comes from the LCFF base allocation.

Hemet USD allocated \$2.0 million for deferred maintenance in 2016-17. The fund also earned \$12,441 in interest and miscellaneous revenue. Deferred maintenance expenditures totaled \$1,737,329 as of June 30th. The district started the 2016-17 year with \$121,296 in the beginning balance in Fund 14. With revenues exceeding expenses by \$275,112 in 2016-17, the fund ended the year with an ending balance in the amount of \$396,408. At year-end there were many large deferred maintenance projects in progress, including the turf project at West Valley High School. The cost of those projects will be captured in the 2017-18 budget year when they are completed.



Special Reserve for Other Than Capital Outlay Fund 17: is used to accumulate General Fund money for general operating purposes or special projects. There was no financial activity in this fund in 2016-17 and it had no ending balance reserves.

Special Reserve for Other Post Employment Benefits Fund 20: is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This fund was opened by the district in 2012-13. The fund had a balance of \$3,519,845 at the beginning of the 206-17 year. In addition to a \$1.3 million contribution to Fund 20 from the general fund, \$28,528 was added from interest earnings bringing the year-end fund balance to \$4,848,373. The district's post employment benefits liability has been estimated at \$31.47 million based on a July 1, 2017 actuarial report. Because the district does not maintain its OPEB reserve in an irrevocable trust, the funds set aside in Fund 20 do not count toward funding the \$31.47 million liability.

Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 21 (General Obligation Bonds): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. Fund 21 began the year with a beginning balance of 18.58 million as a result of general obligations bonds re-authorized by voters under the 2012 and issued in May 2015. The bond funds are earmarked for construction of Hemet Elementary school and other projects.

Revenue in the form of interest earnings for 2016-17 amounted to \$73,757 in Fund 21. Expenditures for projects, primarily Hemet Elementary construction costs, totaled \$17.47 million. The ending balance in the Building Fund on June 30, 2017 was \$1.16 million.

Capital Facilities Fund 25: is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from



Hemet Elementary—Spring 2017

large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Developer fee revenues in this fund had dropped dramatically from their peak in 2004-05 when Hemet USD received \$12.6 million in developer fees. Fee collections reached a low in 2011-12 when just \$111,289 in fees were recorded. For 2016-17, developer fees payments totaled \$1,714,065, an 80% increase over 2015-16 receipts. The growth in developer fee revenues indicate a rebounding in the local economy. Revenue received as developer fees, together with interest earnings and other miscellaneous receipts, totaled \$1.745 million in Fund 25 for the 2016-17 year. Expenses in this account totaled \$1.1 million. The fund ended the year with a balance of \$4.0 million. The funds in this account can be used for site acquisition and school construction costs in the areas from which the developer fees are received.

State School Facilities Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. The district received \$6.0 million in Fund 35 from the state in 2016-17 to off-set Hemet Elementary construction costs. Interest earnings in the fund totaled \$29,945 and \$222,423 was transferred into Fund 35 from the Cafeteria Fund—Fund 13 for kitchen equipment costs at Hemet Elementary. In total, revenue and transfers in from other funds recorded in Fund 35 totaled \$6.26 million. There were \$1.4 million in expenditures, primarily related to Hemet Elementary construction costs. The \$946,649 million beginning balance in Fund 35 grew to \$5.8 million by June 30, 2017.



Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$11,363 in interest in 2016-17. In addition to interest earnings, just under \$500,000 was transferred into the fund. The funds in Fund 40 are dedicated for capital equipment purchases. A total of \$954,000 was transferred out of Fund 40 to the general fund to cover a portion of the cost of construction of the Valle Vista PreSchool project, start up needs for Hemet Elementary that cannot be paid from other Capital Facilities funds, school site furniture replacements and various other capital equipment needs. The ending balance in Fund 40 as of June 30, 2017 was \$1.2 million, a portion of which will be used for additional costs related to completion of the PreSchool project in Valle Vista and remaining start up needs for Hemet Elementary School.

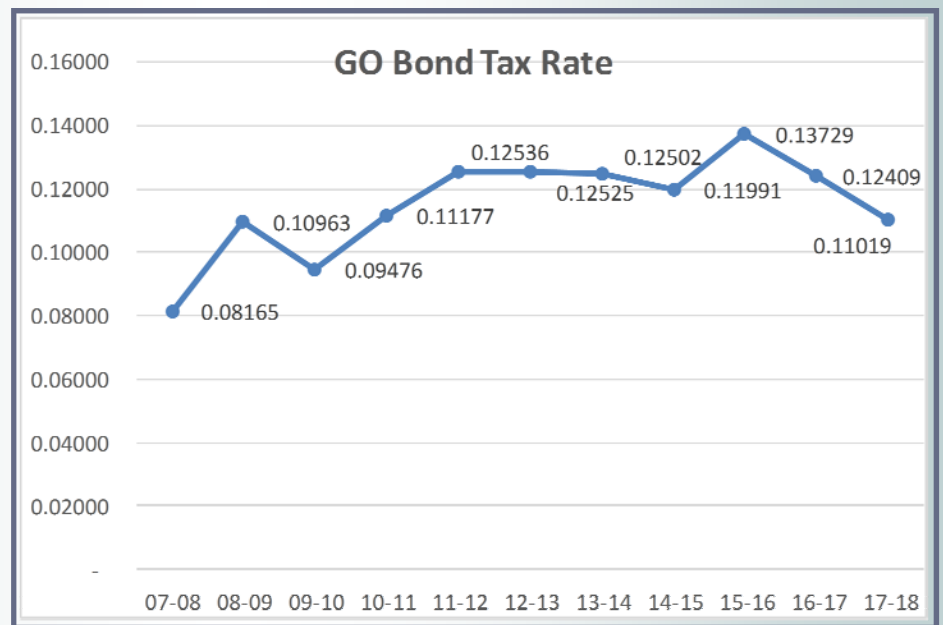
Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

Bond Interest and Redemption Fund 51: is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established

by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 and Measure U bonds approved by voters in 2012 are also processed through this fund, along with bond reauthorization funds approved in 2014.

All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2016-17 totaled \$13.02 million. Bond principal and interest payments were \$11.87 million. The balance in Fund 51 at the close of the 2016-17 fiscal year grew by \$1.33 million. The ending balance as of June 30, 2017 in Fund 51 was \$14.6 million. The rate set for tax collections for 2016-17 was 0.12409. The rate will decrease to 0.11019 for the 2017-18 year.



Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 -Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds, Funds 67 and 68, are used to account for transactions in the workers compensation and other post employment benefits plans (OPEB) respectively. Fund 68 for OPEB, which was established in 2011-12, is now used to report the pay-as-you go OPEB costs separate from the worker's compensation plan. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.

Other Enterprise Fund 63: is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:

1. The LEA has issued debt backed solely by fees and charges from that activity.
2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA's policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.



An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is also recorded in the enterprise fund.

Revenues for transportation contracts, interest earning and other miscellaneous receipts recorded in Fund 63 during 2016-17 totaled \$26.0 million. Expenses amounted to \$20.4 million. A transfer of \$3.4 million was made back to the general fund to cover the cost of providing transportation services to Hemet USD students that exceeds the amount we receive from the state for student transportation. In addition, Fund 63 provided another \$602,00 to the district's general fund for administration, oversight and support costs associated with transportation operations. The fund had an ending balance of \$11.7 million of which \$5,475,668 is accounted for as "Net Investments in Capital Assets" and is attributed to the depreciated value of buses and other equipment used by the transportation business-type operations. The remaining \$6.2 million is cash or cash equivalents in Fund 63. The district has worked to ensure it maintains a positive cash flow throughout the year. No temporary loans were required to cover short-term cash needs during 2016-17 and the fund ended the year with \$4.5 million in cash on hand.

Expenses and revenues for transportation of Hemet USD's students are transferred out of Fund 63 and reported in the general fund as "Transfers of Direct Services" along with field trip and vehicle maintenance charges to other district sites and departments.



Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds. The district is self insured for worker's compensation and self-funds its Post Employment Benefit costs. The district maintains two accounts in Fund 67, an account for its self-funded worker's compensation plan and an account for self-funded Other Post Employment benefits in Fund 68, a sub-fund of Fund 67. Revenues come from employee payroll deductions and district contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs.



District Employees of the Year—April 2017

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2016-17 totaled \$1.98 million and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$2,212,294 as of June 30, 2017, are charged to this account. Adjustments to the Incurred by Not Reported (INBR) liability transactions in this fund added another \$541,189 to the total reported expenditures, bringing them to \$2,758,227 at

year end. The ending balance in the worker's compensation account as of June 30, 2017 is \$4.7 million. Another \$7.36 million is set up as a payable for the total required INBR claims reserve per the Worker's Compensation actuarial study dated June 5, 2017 conducted by Bay Actuarial. The cash balance in this account at year-end was \$11.95 million. A \$100,000 cash loan to Fund 12—Child Development Fund was outstanding at year end.

Self Insurance Fund 68– OPEB: is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$4.8 million in Fund 20. The district's annual required contribution (ARC) is assumed to be \$2.1 million.

Expenses in Fund 68 for 2016-17 totaled \$432,354. Interest earnings and district contributions totaled \$455,347. The ending balance in this account on June 30, 2017 was \$200,454.

Combined Self Insurance Funds 67 & 68– Total 2016-17 revenues, including transfers in from other funds, in Funds 67 and 68 combined were \$2.4 million. Expenses and transfers out totaled \$3.2 million net of the INBR adjustment. Excluding the INBR transactions, actual expenses were \$2,649,392. The ending balance for the two funds combined was \$4.9 million. After accounting for INBR reserves and loans out to other funds, the cash balance attributed to the fund was \$12,153,363 on June 30, 2017.



End of the Year Employee Lunch—June 2017

Appendix

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LCAP Year-End Budget Update	A-11

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**Unrestricted General Fund Summary
2016-17 Unaudited Actuals**

	2015-16 Audited Actuals	2016-17 Adopted Budget	2016-17 First Interim	2016-17 Second Interim	2016-17 Estimated Actuals (June)	2016-17 Unaudited Actuals
Revenues						
Revenue Limit Sources	\$ 179,062,317	\$ 192,983,005	\$ 193,450,610	\$ 193,656,595	\$ 195,539,467	\$ 195,739,591
Federal Revenue	560,730	108,500	158,500	669,605	630,211	672,363
State Revenue	14,206,646	8,362,935	8,016,165	8,036,387	9,524,446	8,875,245
Local Revenue	4,130,768	2,517,957	2,575,957	2,647,647	2,696,757	2,842,883
Total Revenues	\$ 197,960,461	\$ 203,972,397	\$ 204,201,232	\$ 205,010,234	\$ 208,390,881	\$ 208,130,082
Expenditures						
Certificated Salaries	84,516,231	89,796,539	89,156,833	88,611,650	88,974,682	89,315,151
Classified Salaries	25,386,378	28,258,054	24,227,982	23,861,733	23,577,410	23,496,861
Employee Benefits	30,499,876	35,148,617	33,992,690	33,538,381	33,026,836	33,221,866
Books and Supplies	9,388,993	10,306,351	10,186,677	10,623,708	10,324,900	10,419,005
Services & Operating Exp	14,169,326	15,495,634	21,920,137	22,586,481	22,547,532	23,680,002
Capital Outlay	1,840,512	607,760	734,071	1,030,012	3,007,090	2,117,696
Indirect Costs/Debt Srvc	(1,805,400)	(1,767,966)	(2,139,698)	(2,165,561)	(2,436,246)	(2,309,396)
	\$ -	\$ -				
Total Expenditures	\$ 163,995,916	\$ 177,844,989	\$ 178,078,692	\$ 178,086,404	\$ 179,022,204	\$ 179,941,185
Excess (Deficiency)	\$ 33,964,545	\$ 26,127,408	\$ 26,122,540	\$ 26,923,830	\$ 29,368,677	\$ 28,188,897
Other Financing Sources (Uses)						
Transfers In/Other Sources	1,755,612	1,703,173	3,338,773	3,613,773	3,775,069	4,365,523
Transfers Out/Other Uses	2,557,003	643,747	681,746	695,600	1,968,259	1,959,625
Contributions	(26,439,034)	(27,468,997)	(26,914,467)	(27,022,467)	(28,955,422)	(28,850,212)
Total Other Sources (Uses)	\$ (27,240,425)	\$ (26,409,571)	\$ (24,257,440)	\$ (24,104,294)	\$ (27,148,612)	\$ (26,444,314)
Net Increase (Decrease)	\$ 6,724,120	\$ (282,163)	\$ 1,865,100	\$ 2,819,536	\$ 2,220,065	\$ 1,744,583
Beginning Fund Balance	\$ 21,911,731	\$ 26,050,948	\$ 28,635,851	\$ 28,635,851	\$ 28,635,852	\$ 28,635,851
Ending Fund Balance	\$ 28,635,851	\$ 25,768,785	\$ 30,500,951	\$ 31,455,387	\$ 30,855,917	\$ 30,380,434
Stores	245,788	270,906	245,788	271,906	245,788	207,286
Revolving Cash	25,000	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-	-
5% Reserve	11,585,600	12,625,000	12,655,000	12,685,000	13,061,100	13,015,000
Committed Balances	16,779,463	12,847,879	17,575,163	18,473,481	17,524,029	17,133,148
Assigned Balances	-	-	-	-	-	-
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Restricted General Fund Summary
2016-17 Unaudited Actuals**

	2015-16 Audited Actuals	2016-17 Adopted Budget	2016-17 First Interim	2016-17 Second Interim	2016-17 Estimated Actuals (June)	2016-17 Unaudited Actuals
Revenues						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	15,435,760	15,680,363	16,123,543	16,285,330	17,838,093	17,308,486
State Revenue	14,771,288	15,420,578	14,905,410	15,240,687	16,508,687	15,552,177
Local Revenue	13,490,087	13,053,403	13,253,403	13,253,403	13,793,945	13,940,146
Total Revenues	\$ 43,697,135	\$ 44,154,344	\$ 44,282,356	\$ 44,779,420	\$ 48,140,725	\$ 46,800,809
Expenditures						
Certificated Salaries	19,537,454	21,204,799	20,740,407	21,001,386	21,272,522	20,972,265
Classified Salaries	12,144,544	13,705,878	13,708,286	13,664,176	13,158,820	12,989,885
Employee Benefits	15,253,319	18,921,026	18,973,043	19,075,454	19,610,673	18,571,617
Books and Supplies	3,674,983	4,175,979	4,469,162	4,146,400	4,490,371	4,698,843
Services & Operating Exp	7,928,095	7,923,161	8,462,951	8,884,573	9,411,986	9,153,345
Capital Outlay	1,071,642	2,643,000	3,343,259	3,364,787	4,607,873	4,409,884
Indirect Costs/Debt Srvc	5,548,670	5,241,089	4,616,030	4,736,545	5,678,085	5,554,515
Total Expenditures	\$ 65,158,707	\$ 73,814,932	\$ 74,313,138	\$ 74,873,321	\$ 78,230,330	\$ 76,350,354
Excess (Deficiency)	\$ (21,461,572)	\$ (29,660,588)	\$ (30,030,782)	\$ (30,093,901)	\$ (30,089,605)	\$ (29,549,545)
Other Financing Sources (Uses)						
Transfers In/Other Sources	342,996	337,850	337,850	337,850	333,929	339,025
Transfers Out/Other Uses	-	-	-	-	2,000,000	2,000,000
Contributions	26,439,034	27,468,997	26,914,467	27,022,467	28,955,422	28,850,212
Total Other Sources (Uses)	\$ 26,782,030	\$ 27,806,847	\$ 27,252,317	\$ 27,360,317	\$ 27,289,351	\$ 27,189,237
Net Increase (Decrease)	\$ 5,320,458	\$ (1,853,741)	\$ (2,778,465)	\$ (2,733,584)	\$ (2,800,254)	\$ (2,360,308)
Beginning Fund Balance	\$ 1,164,301	\$ 3,605,819	\$ 6,484,760	\$ 6,484,760	\$ 6,484,760	\$ 6,484,760
Ending Fund Balance	\$ 6,484,759	\$ 1,752,078	\$ 3,706,295	\$ 3,751,176	\$ 3,684,506	\$ 4,124,452
Stores	-	-	-	-	-	-
Revolving Cash	-	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-	-
5% Reserve	-	-	-	-	-	-
Restricted Balances	6,484,759	1,752,078	3,706,295	3,751,176	3,684,506	4,124,452
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Combined General Fund Summary
2016-17 Unaudited Actuals**

	2015-16 Audited Actuals	2016-17 Adopted Budget	2016-17 First Interim	2016-17 Second Interim	2016-17 Estimated Actuals (June)	2016-17 Unaudited Actuals
Revenues						
Revenue Limit Sources	\$ 179,062,317	\$ 192,983,005	\$ 193,450,610	\$ 193,656,595	\$ 195,539,467	\$ 195,739,591
Federal Revenue	15,996,490	15,788,863	16,282,043	16,954,935	18,468,304	17,980,849
State Revenue	28,977,934	23,783,513	22,921,575	23,277,074	26,033,133	24,427,422
Local Revenue	17,620,855	15,571,360	15,829,360	15,901,050	16,490,702	16,783,029
Total Revenues	\$ 241,657,596	\$ 248,126,741	\$ 248,483,588	\$ 249,789,654	\$ 256,531,606	\$ 254,930,891
Expenditures						
Certificated Salaries	\$ 104,053,685	\$ 111,001,338	\$ 109,897,240	\$ 109,613,036	\$ 110,247,204	\$ 110,287,416
Classified Salaries	37,530,922	41,963,932	37,936,268	37,525,909	36,736,230	36,486,746
Employee Benefits	45,753,195	54,069,643	52,965,733	52,613,835	52,637,509	51,793,483
Books and Supplies	13,063,976	14,482,330	14,655,839	14,770,108	14,815,271	15,117,848
Services & Operating Exp	22,097,421	23,418,795	30,383,088	31,471,054	31,959,518	32,833,347
Capital Outlay	2,912,154	3,250,760	4,077,330	4,394,799	7,614,963	6,527,580
Indirect Costs/Debt Srvc	3,743,270	3,473,123	2,476,332	2,570,984	3,241,839	3,245,119
Total Expenditures	\$ 229,154,623	\$ 251,659,921	\$ 252,391,830	\$ 252,959,725	\$ 257,252,534	\$ 256,291,539
Excess (Deficiency)	\$ 12,502,973	\$ (3,533,180)	\$ (3,908,242)	\$ (3,170,071)	\$ (720,928)	\$ (1,360,648)
Other Financing Sources (Uses)						
Transfers In/Other Sources	\$ 2,098,608	\$ 2,041,023	\$ 3,676,623	\$ 3,951,623	\$ 4,108,998	\$ 4,704,548
Transfers Out/Other Uses	2,557,003	643,747	681,746	695,600	3,968,259	3,959,625
Contributions	-	-	-	-	-	-
Total Other Sources (Uses)	\$ (458,395)	\$ 1,397,276	\$ 2,994,877	\$ 3,256,023	\$ 140,739	\$ 744,923
Net Increase (Decrease)	\$ 12,044,578	\$ (2,135,904)	\$ (913,365)	\$ 85,952	\$ (580,189)	\$ (615,725)
Beginning Fund Balance	\$ 23,076,032	\$ 29,656,767	\$ 35,120,611	\$ 35,120,611	\$ 35,120,612	\$ 35,120,611
Ending Fund Balance	\$ 35,120,610	\$ 27,520,863	\$ 34,207,246	\$ 35,206,563	\$ 34,540,423	\$ 34,504,886
Stores	\$ 245,788	\$ 270,906	\$ 245,788	\$ 271,906	\$ 245,788	\$ 207,286
Revolving Cash	25,000	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	-	-
5% Reserve	11,585,600	12,625,000	12,655,000	12,685,000	13,061,100	13,015,000
Committed	16,779,463	12,847,879	17,575,163	18,473,481	17,524,029	17,133,148
Assigned	-	-	-	-	-	-
Restricted	6,484,759	1,752,078	3,706,295	3,751,176	3,684,506	4,124,452
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Combined General Fund Summary
2016-17 Unaudited Actuals**

	Unrestricted	Restricted	Combined
Revenues			
Revenue Limit Sources	\$ 195,739,591	\$ -	\$ 195,739,591
Federal Revenue	672,363	17,308,486	17,980,849
State Revenue	8,875,245	15,552,177	24,427,422
Local Revenue	2,842,883	13,940,146	16,783,029
Total Revenues	\$ 208,130,082	\$ 46,800,809	\$ 254,930,891
Expenditures			
Certificated Salaries	\$ 89,315,151	\$ 20,972,265	\$ 110,287,416
Classified Salaries	23,496,861	12,989,885	36,486,746
Employee Benefits	33,221,866	18,571,617	51,793,483
Books and Supplies	10,419,005	4,698,843	15,117,848
Services & Operating Exp	23,680,002	9,153,345	32,833,347
Capital Outlay	2,117,696	4,409,884	6,527,580
Indirect Costs/Debt Srvc	(2,309,396)	5,554,515	3,245,119
Total Expenditures	\$ 179,941,185	\$ 76,350,354	\$ 256,291,539
Excess (Deficiency)	\$ 28,188,897	\$ (29,549,545)	\$ (1,360,648)
Other Financing Sources (Uses)			
Transfers In/Other Sources	\$ 4,365,523	\$ 339,025	\$ 4,704,548
Transfers Out/Other Uses	1,959,625	2,000,000	3,959,625
Contributions	(28,850,212)	28,850,212	-
Total Other Sources (Uses)	\$ (26,444,314)	\$ 27,189,237	\$ 744,923
Net Increase (Decrease)	\$ 1,744,583	\$ (2,360,308)	\$ (615,725)
Beginning Fund Balance	\$ 28,635,851	\$ 6,484,760	\$ 35,120,611
Ending Fund Balance	\$ 30,380,434	\$ 4,124,452	\$ 34,504,886
Stores	\$ 207,286	\$ -	\$ 207,286
Revolving Cash	25,000	-	25,000
PrePaid Expenses	-	-	-
5% Reserve	13,015,000	-	13,015,000
Committed	17,133,148	-	17,133,148
Assigned	-	-	-
Restricted	-	4,124,452	4,124,452
Available for Board Designation	\$ -	\$ -	\$ -

**2016-17 Unaudited Actuals
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Spec Reserve OPEB Fund 20	Funds 03 - 20 Sub Total
Revenues:								
Revenue Limit Sources	\$ 195,739,591.00	\$ 4,930,002.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,669,593.00
Federal Revenues	17,980,849.16	-	-	167,021.41	11,446,479.69	-	-	29,594,350.26
Other State Revenues	24,427,421.95	1,005,120.93	902,419.22	1,891,310.07	808,485.84	-	-	29,034,758.01
Other Local Revenues	16,783,029.07	454,255.88	22,129.11	1,997.78	909,179.54	12,440.82	28,528.02	18,183,032.20
Total Revenues	\$ 254,930,891.18	\$ 6,389,378.81	\$ 924,548.33	\$ 2,060,329.26	\$ 13,164,145.07	\$ 12,440.82	\$ 28,528.02	\$ 277,481,733.47
Expenditures:								
Certificated Salaries	\$ 110,287,416.23	\$ 2,517,413.53	\$ 299,283.25	\$ 715,343.36	\$ -	\$ -	\$ -	\$ 113,819,456.37
Classified Salaries	36,486,746.36	379,288.75	150,913.37	517,247.29	4,613,591.94	-	-	42,147,787.71
Employee Benefits	51,793,482.80	959,511.79	120,356.25	435,795.58	1,732,123.02	-	-	55,041,269.44
Books and Supplies	15,117,847.56	434,961.52	129,256.40	121,879.11	5,825,854.92	622,155.60	-	22,251,955.11
Services, Other Operating Expenses	32,833,346.31	1,441,355.15	137,327.63	156,947.91	588,479.68	742,304.08	-	35,899,760.76
Capital Outlay	6,527,579.23	-	-	-	1,070,446.50	372,868.89	-	7,970,894.62
Other Outgo	4,134,433.96	-	-	-	-	-	-	4,134,433.96
Indirect and Support Costs	(889,313.66)	136,259.56	54,229.43	114,370.62	584,454.05	-	-	-
Total Expenditures	\$ 256,291,538.79	\$ 5,868,790.30	\$ 891,366.33	\$ 2,061,583.87	\$ 14,414,950.11	\$ 1,737,328.57	\$ -	\$ 281,265,557.97
Excess (Deficiency)	\$ (1,360,647.61)	\$ 520,588.51	\$ 33,182.00	\$ (1,254.61)	\$ (1,250,805.04)	\$ (1,724,887.75)	\$ 28,528.02	\$ (3,783,824.50)
Other Financing Sources/Uses								
Interfund Transfers In	\$ 4,704,548.00	\$ 154,924.85	\$ -	\$ 9,100.12	\$ -	\$ 2,000,000.00	\$ 1,300,000.00	\$ 6,868,572.97
Interfund Transfers Out	3,959,624.97	339,025.00	-	-	222,423.00	-	-	4,521,072.97
Other Sources (Uses)	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 744,923.03	\$ (184,100.15)	\$ -	\$ 9,100.12	\$ (222,423.00)	\$ 2,000,000.00	\$ 1,300,000.00	\$ 2,347,500.00
Net Increase (Decrease)	\$ (615,724.58)	\$ 336,488.36	\$ 33,182.00	\$ 7,845.51	\$ (1,473,228.04)	\$ 275,112.25	\$ 1,328,528.02	\$ (1,436,324.50)
Beginning Fund Balance	\$ 35,120,610.80	\$ 1,310,436.05	\$ 91.62	\$ 809.05	\$ 4,916,251.21	\$ 121,295.51	\$ 3,519,844.95	\$ 41,469,494.24
Ending Fund Balance	\$ 34,504,886.22	\$ 1,646,924.41	\$ 33,273.62	\$ 8,654.56	\$ 3,443,023.17	\$ 396,407.76	\$ 4,848,372.97	\$ 40,033,169.74

**2016-17 Unaudited Actuals
All Funds Summary**

	Building Fund Bond Measures Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Spec Reserve Capital Outlay Fund 40	Bond Redemption Fund 51	Other Enterprise Fund 63	Self Insurance Fund 67	Funds 21 - 67 Sub Total	All District Funds Total
Revenues:									
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,669,593.00
Federal Revenues								-	29,594,350.26
Other State Revenues			6,012,331.00		180,250.52	4,430.00		6,197,011.52	35,231,769.53
Other Local Revenues	73,756.94	1,745,146.61	29,945.29	11,362.57	13,022,749.23	26,061,683.97	2,438,342.84	43,411,515.47	61,594,547.67
Total Revenues	\$ 73,756.94	\$ 1,745,146.61	\$ 6,042,276.29	\$ 11,362.57	\$ 13,202,999.75	\$ 26,066,113.97	\$ 2,438,342.84	\$ 49,608,526.99	\$ 327,090,260.46
Expenditures:									
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,819,456.37
Classified Salaries						12,971,081.00		12,971,081.00	55,118,868.71
Employee Benefits						4,013,666.67		4,013,666.67	59,054,936.11
Books and Supplies	86,260.30	12,065.21	129,800.47			3,097,543.39	4,744.11	3,330,413.48	25,582,368.59
Services, Other Operating Expenses	7,287.61	92,808.94	1,898.65			(3,811,704.74)	3,185,836.76	(523,872.78)	35,375,887.98
Capital Outlay	17,402,717.70	1,007,645.55	1,269,464.19			743,184.15		20,423,011.59	28,393,906.21
Other Outgo					11,871,072.53			11,871,072.53	16,005,506.49
Indirect and Support Costs								-	-
Total Expenditures	\$ 17,496,265.61	\$ 1,112,519.70	\$ 1,401,163.31	\$ -	\$ 11,871,072.53	\$ 17,013,770.47	\$ 3,190,580.87	\$ 52,085,372.49	\$ 333,350,930.46
Excess (Deficiency)	\$ (17,422,508.67)	\$ 632,626.91	\$ 4,641,112.98	\$ 11,362.57	\$ 1,331,927.22	\$ 9,052,343.50	\$ (752,238.03)	\$ (2,476,845.50)	\$ (6,260,670.00)
Other Financing Sources/Uses									
Interfund Transfers In	\$ -	\$ -	\$ 222,423.00	\$ 495,600.00	\$ -	\$ -	\$ -	\$ 2,018,023.00	\$ 8,886,595.97
Interfund Transfers Out				954,000.00		3,411,523.00		4,365,523.00	8,886,595.97
Other Sources (Uses)								-	-
Contributions								-	-
Total Other Sources (Uses)	\$ -	\$ -	\$ 222,423.00	\$ (458,400.00)	\$ -	\$ (3,411,523.00)	\$ -	\$ (2,347,500.00)	\$ (0.00)
Net Increase (Decrease)	\$ (17,422,508.67)	\$ 632,626.91	\$ 4,863,535.98	\$ (447,037.43)	\$ 1,331,927.22	\$ 5,640,820.50	\$ (752,238.03)	\$ (4,824,345.50)	\$ (6,260,670.00)
Beginning Fund Balance	\$ 18,583,004.84	\$ 3,383,857.71	\$ 946,649.04	\$ 1,236,445.09	\$ 13,235,626.71	\$ 6,039,297.51	\$ 5,658,109.28	\$ 52,602,835.13	\$ 94,072,329.37
Ending Fund Balance	\$ 1,160,496.17	\$ 4,016,484.62	\$ 5,810,185.02	\$ 789,407.66	\$ 14,567,553.93	\$ 11,680,118.01	\$ 4,905,871.25	\$ 47,778,489.63	\$ 87,811,659.37

Hemet Unified (67082) - 2016-17 Unaudited Actuals - Final																																							
LOCAL CONTROL FUNDING FORMULA																																							
2016-17					2017-18					2018-19																													
COLA 0.000%					COLA 1.560%					COLA 2.150%																													
3 yr average					3 yr average					3 yr average																													
81.79%					81.85%					81.71%																													
81.79%					81.85%					81.71%																													
2016-17					2017-18					2018-19																													
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET																						
Grades TK-3	5,893.00	7,083	737	1,279	1,047	59,794,412	5,974.00	7,193	748	1,300	1,066	61,574,143	5,907.00	7,348	764	1,326	1,083	62,147,669																					
Grades 4-6	4,650.74	7,189		1,176	963	43,381,838	4,620.50	7,301		1,195	980	43,785,396	4,677.50	7,458		1,219	996	45,244,533																					
Grades 7-9	2,976.35	7,403		1,211	992	28,589,671	3,039.00	7,518		1,231	1,009	29,654,536	2,969.00	7,680		1,255	1,026	29,573,406																					
Grades 9-12	6,418.51	8,578	223	1,440	1,179	73,296,570	6,394.00	8,712	227	1,463	1,200	74,185,586	6,462.00	8,899	231	1,492	1,219	76,518,714																					
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																					
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																					
TOTAL BASE	19,938.60	152,266,187	5,774,469	25,852,291	21,169,546	205,062,493	20,027.50	155,256,983	5,919,990	26,384,671	21,638,008	209,199,652	20,015.50	158,596,689	6,005,670	26,899,318	21,982,644	213,484,321																					
Targeted Instructional Improvement Block Grant	-	-	-	-	-	375,152	-	-	-	-	-	375,152	-	-	-	-	-	375,152																					
Home-to-School Transportation	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216	-	-	-	-	-	1,540,216																					
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																					
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						206,977,861						211,115,020						215,399,689						220,967,961															
Funded Based on Target Formula (based on prior year P-2 certification)						FALSE						FALSE						FALSE						FALSE															
ECONOMIC RECOVERY TARGET PAYMENT						1/2						5/8						3/4						7/8															
CALCULATE LCFF FLOOR																																							
12-13					16-17					12-13					17-18					12-13					18-19														
Rate					ADA					Rate					ADA					Rate					ADA														
5,329.96					19,938.60					5,329.96					20,027.50					5,329.96					20,015.50					5,329.96					20,062.50				
49.72					19,938.60					49.72					20,027.50					49.72					20,015.50					49.72					20,062.50				
Current year Funded ADA times Base per ADA						106,271,940						106,745,774						106,681,814						106,932,323															
Current year Funded ADA times Other RL per ADA						991,347						995,767						995,171						997,508															
Necessary Small School Allowance at 12-13 rates						-						-						-						-															
2012-13 Categoricals						15,649,248						15,649,248						15,649,248						15,649,248															
Floor Adjustments						-						-						-						-															
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-						-						-						-															
Less Fair Share Reduction						-						-						-						-															
Non-CDE certified New Charter: District PY rate * CY ADA						-						-						-						-															
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 2,963.60	19,938.60					\$ 3,666.02	20,027.50					\$ 3,974.47	20,015.50					\$ 4,219.22	20,062.50														
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						182,002,570						196,812,005						202,877,237						208,227,180															
CALCULATE LCFF PHASE-IN ENTITLEMENT																																							
2016-17					2017-18					2018-19					2019-20																								
LOCAL CONTROL FUNDING FORMULA TARGET					206,977,861					211,115,020					215,399,689					220,967,961																			
LOCAL CONTROL FUNDING FORMULA FLOOR					182,002,570					196,812,005					202,877,237					208,227,180																			
LCFF Need (LCFF Target less LCFF Floor, if positive)					24,975,291					14,303,015					12,522,452					12,740,781																			
Current Year Gap Funding					56.08%					43.19%					39.12%					41.60%																			
ECONOMIC RECOVERY PAYMENT					14,005,344					6,177,472					4,898,783					5,300,165																			
Miscellaneous Adjustments					-					-					-					-																			
LCFF Entitlement before Minimum State Aid provision					196,007,914					202,989,477					207,776,020					213,527,345																			
CALCULATE STATE AID																																							
Transition Entitlement					196,007,914					202,989,477					207,776,020					213,527,345																			
Local Revenue (including RDA)					(29,317,526)					(26,373,224)					(26,372,748)					(26,375,638)																			
Gross State Aid					166,690,388					176,616,253					181,403,272					187,151,707																			
CALCULATE MINIMUM STATE AID																																							
12-13 Rate					16-17 ADA					12-13 Rate					17-18 ADA					12-13 Rate					18-19 ADA														
5,379.69					19,938.60					5,379.69					20,027.50					5,379.69					20,015.50														
107,263,487					N/A					107,741,741					N/A					107,677,185					N/A														
2012-13 RL/Charter Gen BG adjusted for ADA						-						-						-						-															
2012-13 NSS Allowance (deficit)						-						-						-						-															
Minimum State Aid Adjustments						-						-						-						-															
Less Current Year Property Taxes/In Lieu						(29,317,526)						(26,373,224)						(26,372,748)						(26,375,638)															
Subtotal State Aid for Historical RL/Charter General BG						77,945,961						81,368,517						81,304,437						81,554,393															
Categorical funding from 2012-13						15,649,248						15,649,248						15,649,248						15,649,248															
Charter Categorical Block Grant adjusted for ADA						-						-						-						-															
Minimum State Aid Guarantee						93,595,209						97,017,765						96,953,685						97,203,641															
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						-						-						-						-															
Local Control Funding Formula Floor plus Funded Gap						-						-						-						-															
Minimum State Aid plus Property Taxes including RDA						-						-						-						-															
Offset						-						-						-						-															
Minimum State Aid Prior to Offset						-						-						-						-															
Total Minimum State Aid with Offset						-						-						-						-															
TOTAL STATE AID						166,690,388						176,616,253						181,403,272						187,151,707															
Additional State Aid (Additional SA)																																							
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)					196,007,914					202,989,477					207,776,020					213,527,345																			
CHANGE OVER PRIOR YEAR					8.63%					6,981,563					3.56%					4,786,543					2.77%														
LCFF Entitlement PER ADA					9,831					10,136					10,381					10,643																			
PER ADA CHANGE OVER PRIOR YEAR					7.61%					695					3.10%					305					2.42%														
BASIC AID STATUS (school districts only)					Non-Basic Aid					Non-Basic Aid					Non-Basic Aid					Non-Basic Aid																			
LCFF SOURCES INCLUDING EXCESS TAXES																																							
Increase					2016-17					Increase					2017-18					Increase					2018-19														
State Aid					8.69%					13,329,302					5.95%					9,925,865					2.71%					4,787,019									
Property Taxes net of in-lieu					8.28%					2,242,276					-10.04%					(2,944,302)					0.00%					(476)									
Charter in-Lieu Taxes					0.00%					-					0.00%					-					0.00%					-									
LCFF pre COE, Choice, Supp					8.63%					15,571,578					3.56%					6,981,563					2.36%					4,786,543									

2016-17 LCAP Year-End Finals

Prior Year Ending Balance, available grant funds and/or transfers from other LCAP accounts were used to cover accounts with overages

LCAP #	Description	Revised Total Bdgt Amt	2016-17 Final Expenditures	Under/(Over) Budget
1A-1	Project Lead The Way (HS Year 2)	1,176,250.00	1,090,919.64	85,330.36
1A-2	Music	858,600.00	862,770.48	(4,170.48)
1A-3	Tech Know Technology Integration	976,929.00	953,836.74	23,092.26
1A-4	STEAM Enrichment	387,592.00	350,763.57	36,828.43
1A-5	Digital Learning Coordinator	70,610.04	12,980.08	57,629.96
1A-5	Digital Learning Coord (Sal/Benefits)	184,389.96	184,389.96	-
1A-6	Path Finder	125,000.00	107,419.77	17,580.23
1B-1	CTE RCOE MOU	590,325.00	575,171.05	15,153.95
1B-2	HS Summer School	410,269.00	427,888.29	(17,619.29)
1B-3	Credit Recovery	358,608.00	331,535.45	27,072.55
1B-4	Foreign Language /Science Teachers	187,603.00	215,846.56	(28,243.56)
1B-5	SAT/PSAT Tests	117,386.00	114,819.78	2,566.22
1B-6	HS Pathways	4,406.49	4,005.15	401.34
1B-6	HS Pathways Specialist	70,368.51	70,368.51	-
1B-7	CCGI Contracts - College/Career Planning	57,550.00	51,251.50	6,298.50
1B-8	CTE Summer Support	36,900.00	34,180.01	2,719.99
1C-2	AVID	700,469.00	819,578.36	(119,109.36)
2A-1	NGSS / Science & SS	1,179,366.00	1,102,135.38	77,230.62
2A-2	Math Prof Dvlpmnt & Curriculum	536,919.00	420,402.87	116,516.13
2A-3	Implement Math and ELA - CCSS	809,510.00	840,733.21	(31,223.21)
2A-4	digi-Coach	191,850.00	184,230.16	7,619.84
2A-5	Keyboarding	24,500.00	8,250.00	16,250.00
2A-6a	CTI - Educator Effectiveness Grant	220,000.00	220,000.00	-
2A-6b	PAR - Educator Effectiveness Grant	50,000.00	50,000.00	-
2A-7	NISL (Ed Eff Grant & Title I)	345,600.00	345,600.00	-
2A-8	Prof Development (2 Days) 1% salary increase	1,900,000.00	1,900,000.00	-
2B-1	Elementary Reading Intervention	1,785,500.00	1,804,987.60	(19,487.60)
2B-2	Read 180 / System 44- materials/supplies	369,750.95	237,333.88	132,417.07
2B-2	Read 180 / System 44	125,316.05	125,316.05	-
2B-3	Learning Reading Dynamics	65,000.00	63,101.20	1,898.80
2B-4	Kindergarten Reading Materials	106,600.00	43,786.06	62,813.94
2C-1	English 3D	720,000.00	555,902.36	164,097.64
2C-2	Imagine Learning	511,625.00	490,787.82	20,837.18
2C-3	EL Site Leads & EL Support	270,452.00	180,815.58	89,636.42
2C-4	Literacy Coordinator	(14,795.08)	16,317.98	(31,113.06)
2C-4	Literacy Coord/Admin Asst Sal & Benefits	247,020.08	247,020.08	-
3A-1	Lower Class Size	6,647,913.00	6,647,913.00	-
3A-2	Expand Instructional Time (12 minutes)	3,380,000.00	3,380,000.00	-
3A-3a	Site Allocations - discretionary (0001)	790,792.00	785,128.20	5,663.80
3A-3b	Site Allocations - supplemental (0707)	1,375,485.00	1,298,737.46	76,747.54
3A-4	After School Athletics (MS/HS)	1,000,000.00	997,109.90	2,890.10
3A-5	Library Services	719,399.00	856,201.81	(136,802.81)
3A-6	Expand School Day (0/7th Periods)	472,250.00	378,623.19	93,626.81
3A-7	Late Bus - Hamilton HS & Cottonwood	82,000.00	69,062.75	12,937.25

2016-17 LCAP Year-End Finals

Prior Year Ending Balance, available grant funds and/or transfers from other LCAP accounts were used to cover accounts with overages

LCAP #	Description	Revised Total Bdgt Amt	2016-17 Final Expenditures	Under/(Over) Budget
3A-8	SAFE Program at Harmony	37,300.00	40,063.27	(2,763.27)
3B-1	Counseling Supplies/Equip	(23,159.11)	31,584.73	(54,743.84)
3B-1	Total Counselors	1,887,809.11	1,887,809.11	-
3B-2	BARR (excluding counselors)	1,572,180.00	1,622,946.30	(50,766.30)
3B-3	Ed Options Schools - Support (Aspire)	1,345,000.00	1,400,382.59	(55,382.59)
3B-4	MS/HS Tier II Support	291,129.67	111,909.48	179,220.19
3B-4	MS/HS Tier II Support - Salaries/Benefits	498,370.33	498,370.33	-
3B-5	Pupil Services Intervention Team	229,640.61	59,250.05	170,390.56
3B-5	Pupil Srvcs Intervention Team (cnslr, MFT, SIOS)	273,319.39	273,319.39	-
3B-6	PBIS/School Climate Transformation	287.77	28,960.37	(28,672.60)
3B-6	PBIS/School Climate Transformation (salaries)	126,160.23	126,160.23	-
3B-7	Health Services	75,675.00	45,841.42	29,833.58
3B-8	PLUS - Peer Leadership	74,996.00	57,874.33	17,121.67
3C-1	Computer Upgrade	2,731,500.00	2,971,116.42	(239,616.42)
3C-2	LCAP Admin & Coordination	584,380.00	404,261.10	180,118.90
3C-3	AP Elementary Schools	271,550.00	265,629.54	5,920.46
3C-5	Basic Services (M&O, Fiscal, HR, Tranpo, Purch)	104,291.00	104,291.00	-
3D-1	ES Bilingual Parent Liason	625,368.00	537,467.74	87,900.26
3D-2	Parent Engagement-PTA/SMARTS /PIQE/PELI	201,850.00	152,473.04	49,376.96
3D-3	ReRegistration	82,100.00	80,456.79	1,643.21
3D-4	Black Board/ParentLink (Parlant Technology)	70,575.00	63,377.80	7,197.20
	TOTAL	41,285,632.00	40,220,766.47	1,064,865.53

revised 8/917

2016-17 Beginning Balance	1,903,804.01
2016-17 Ending Balance	<u>2,968,669.54</u>

State Forms

2016-17 Unaudited Actuals

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 05, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.95%
	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	\$151,867,722.75
	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.	\$151,867,722.75
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	6.34%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 05, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

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E-mail Address

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	195,739,591.00	0.00	195,739,591.00	202,930,091.00	0.00	202,930,091.00	3.7%
2) Federal Revenue		8100-8299	672,363.74	17,308,485.42	17,980,849.16	370,500.00	15,764,774.00	16,135,274.00	-10.3%
3) Other State Revenue		8300-8599	8,875,244.83	15,552,177.12	24,427,421.95	3,813,006.00	13,617,193.00	17,430,199.00	-28.6%
4) Other Local Revenue		8600-8799	2,842,882.76	13,940,146.31	16,783,029.07	2,602,549.00	13,523,419.00	16,125,968.00	-3.9%
5) TOTAL, REVENUES			208,130,082.33	46,800,808.85	254,930,891.18	209,716,146.00	42,905,386.00	252,621,532.00	-0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	89,315,150.98	20,972,265.25	110,287,416.23	92,776,797.00	23,739,115.00	116,515,912.00	5.6%
2) Classified Salaries		2000-2999	23,496,861.36	12,989,885.00	36,486,746.36	25,764,590.00	14,796,078.00	40,560,668.00	11.2%
3) Employee Benefits		3000-3999	33,221,865.71	18,571,617.09	51,793,482.80	35,800,994.00	21,224,194.00	57,025,188.00	10.1%
4) Books and Supplies		4000-4999	10,419,004.65	4,698,842.91	15,117,847.56	14,443,843.00	3,586,269.00	18,030,112.00	19.3%
5) Services and Other Operating Expenditures		5000-5999	23,680,001.70	9,153,344.61	32,833,346.31	23,094,811.00	7,018,587.00	30,113,398.00	-8.3%
6) Capital Outlay		6000-6999	2,117,695.67	4,409,883.56	6,527,579.23	369,229.00	808,715.00	1,177,944.00	-82.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	142,608.53	3,991,825.43	4,134,433.96	30,882.00	3,735,231.00	3,766,113.00	-8.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,452,003.66)	1,562,690.00	(889,313.66)	(2,109,252.00)	1,241,133.00	(868,119.00)	-2.4%
9) TOTAL, EXPENDITURES			179,941,184.94	76,350,353.85	256,291,538.79	190,171,894.00	76,149,322.00	266,321,216.00	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,188,897.39	(29,549,545.00)	(1,360,647.61)	19,544,252.00	(33,243,936.00)	(13,699,684.00)	906.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,365,523.00	339,025.00	4,704,548.00	3,954,773.00	343,512.00	4,298,285.00	-8.6%
b) Transfers Out		7600-7629	1,959,624.97	2,000,000.00	3,959,624.97	495,000.00	1,500,000.00	1,995,000.00	-49.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(28,850,211.53)	28,850,211.53	0.00	(32,778,554.00)	32,778,554.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,444,313.50)	27,189,236.53	744,923.03	(29,318,781.00)	31,622,066.00	2,303,285.00	209.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,744,583.89	(2,360,308.47)	(615,724.58)	(9,774,529.00)	(1,621,870.00)	(11,396,399.00)	1750.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,635,851.15	6,484,759.65	35,120,610.80	30,380,435.04	4,124,451.18	34,504,886.22	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,635,851.15	6,484,759.65	35,120,610.80	30,380,435.04	4,124,451.18	34,504,886.22	-1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,635,851.15	6,484,759.65	35,120,610.80	30,380,435.04	4,124,451.18	34,504,886.22	-1.8%
2) Ending Balance, June 30 (E + F1e)			30,380,435.04	4,124,451.18	34,504,886.22	20,605,906.04	2,502,581.18	23,108,487.22	-33.0%
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	207,286.34	0.00	207,286.34	245,788.00	0.00	245,788.00	18.6%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,124,451.18	4,124,451.18	0.00	2,950,102.59	2,950,102.59	-28.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	17,133,148.70	0.00	17,133,148.70	6,873,392.34	0.00	6,873,392.34	-59.9%
LCAP Initiatives	0000	9760	2,736,194.18		2,736,194.18				
LCFF Gap Funding Reserve	0000	9760	4,898,783.00		4,898,783.00				
Instructional Materials and Svcs (Site C)	0000	9760	139,399.65		139,399.65				
E-Rate/IT Infrastructure Projects	0000	9760	1,111,664.16		1,111,664.16				
H&W Holding Acct - HTA	0000	9760	443,932.26		443,932.26				
H&W Holding Acct - Others	0000	9760	64,260.29		64,260.29				
MediCal Reimbursement Activities	0000	9760	428,730.27		428,730.27				
2017-18 Text Book Adoptions	0000	9760	6,000,000.00		6,000,000.00				
2017-18 STRS/PERS Rate Increases	0000	9760	1,023,228.19		1,023,228.19				
Instructional Mtrls & Services	1100	9760	286,956.70		286,956.70				
LCAP Initiatives	0000	9760				2,000,000.00		2,000,000.00	
Textbook Adoptions	0000	9760				1,000,000.00		1,000,000.00	
H&W Holding Accts	0000	9760				1,189,604.00		1,189,604.00	
Erate Projects/IT Infrastructure	0000	9760				862,754.00		862,754.00	
Instructional Mtrls - Site Carry Over	0000	9760				494,032.00		494,032.00	
MediCare Related Services	0000	9760				414,636.00		414,636.00	
ROTC Supplies/Srvcs	0000	9760				22,448.00		22,448.00	
Unclaimed Property	0000	9760				75,458.00		75,458.00	
LCFF Gap Contingency	0000	9760				574,229.34		574,229.34	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	13,415,000.00	0.00	13,415,000.00	New
Unassigned/Unappropriated Amount		9790	13,015,000.00	0.00	13,015,000.00	46,725.70	(447,521.41)	(400,795.71)	-103.1%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	35,026,164.22	(633,675.64)	34,392,488.58				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	7,474.32	0.00	7,474.32				
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	1,461,248.48	7,642,164.91	9,103,413.39				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,384,843.55	36,320.50	1,421,164.05				
6) Stores		9320	207,286.34	0.00	207,286.34				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			38,112,016.91	7,044,809.77	45,156,826.68				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,900,113.87	1,015,154.17	6,915,268.04				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,831,468.00	1,377,214.21	3,208,682.21				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	527,990.21	527,990.21				
6) TOTAL, LIABILITIES			7,731,581.87	2,920,358.59	10,651,940.46				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			30,380,435.04	4,124,451.18	34,504,886.22				

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	139,930,611.12	0.00	139,930,611.12	151,022,122.00	0.00	151,022,122.00	7.9%
Education Protection Account State Aid - Current Year		8012	26,794,573.00	0.00	26,794,573.00	25,534,745.00	0.00	25,534,745.00	-4.7%
State Aid - Prior Years		8019	(268,323.00)	0.00	(268,323.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	328,818.70	0.00	328,818.70	328,819.00	0.00	328,819.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	26,746,603.95	0.00	26,746,603.95	25,842,703.00	0.00	25,842,703.00	-3.4%
Unsecured Roll Taxes		8042	1,142,949.04	0.00	1,142,949.04	1,139,988.00	0.00	1,139,988.00	-0.3%
Prior Years' Taxes		8043	1,806,339.28	0.00	1,806,339.28	1,806,339.00	0.00	1,806,339.00	0.0%
Supplemental Taxes		8044	701,326.23	0.00	701,326.23	700,880.00	0.00	700,880.00	-0.1%
Education Revenue Augmentation Fund (ERAF)		8045	(1,968,915.41)	0.00	(1,968,915.41)	(2,294,479.00)	0.00	(2,294,479.00)	16.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,969,037.09	0.00	1,969,037.09	140,476.00	0.00	140,476.00	-92.9%
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			197,183,020.00	0.00	197,183,020.00	204,221,593.00	0.00	204,221,593.00	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	(1,443,429.00)	0.00	(1,443,429.00)	(1,291,502.00)	0.00	(1,291,502.00)	-10.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			195,739,591.00	0.00	195,739,591.00	202,930,091.00	0.00	202,930,091.00	3.7%
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	4,230,629.00	4,230,629.00	0.00	4,140,549.00	4,140,549.00	-2.1%
Special Education Discretionary Grants		8182	0.00	557,678.27	557,678.27	0.00	370,628.00	370,628.00	-33.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	65,470.47	0.00	65,470.47	70,500.00	0.00	70,500.00	7.7%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,194,157.02	2,194,157.02	0.00	1,407,409.00	1,407,409.00	-35.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		7,780,898.51	7,780,898.51		7,122,926.00	7,122,926.00	-8.5%
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		427,597.50	427,597.50		843,307.00	843,307.00	97.2%
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		383,365.89	383,365.89		320,978.00	320,978.00	-16.3%
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		786,054.88	786,054.88		825,000.00	825,000.00	5.0%
Career and Technical Education	3500-3599	8290		224,567.00	224,567.00		203,101.00	203,101.00	-9.6%
All Other Federal Revenue	All Other	8290	606,893.27	723,537.35	1,330,430.62	300,000.00	530,876.00	830,876.00	-37.5%
TOTAL, FEDERAL REVENUE			672,363.74	17,308,485.42	17,980,849.16	370,500.00	15,764,774.00	16,135,274.00	-10.3%
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		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,961,154.00	0.00	4,961,154.00	740,370.00	0.00	740,370.00	-85.1%
Lottery - Unrestricted and Instructional Materials		8560	3,004,300.82	998,774.12	4,003,074.94	3,001,536.00	937,980.00	3,939,516.00	-1.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,534,002.00	2,534,002.00		2,527,075.00	2,527,075.00	-0.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		209,130.29	209,130.29		180,510.00	180,510.00	-13.7%
California Clean Energy Jobs Act	6230	8590		1,272,008.00	1,272,008.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		564,670.01	564,670.01		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	909,790.01	9,973,592.70	10,883,382.71	71,100.00	9,971,628.00	10,042,728.00	-7.7%
TOTAL, OTHER STATE REVENUE			8,875,244.83	15,552,177.12	24,427,421.95	3,813,006.00	13,617,193.00	17,430,199.00	-28.6%

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)	
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	3,545,683.40	3,545,683.40	0.00	3,793,300.00	3,793,300.00	7.0%
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	25.00	0.00	25.00	0.00	0.00	0.00	-100.0%
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	290.36	0.00	290.36	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	236,770.94	319,480.10	556,251.04	225,000.00	0.00	225,000.00	-59.6%
Interest		8660	233,086.09	0.00	233,086.09	145,000.00	0.00	145,000.00	-37.8%
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	369,364.42	0.00	369,364.42	378,021.00	0.00	378,021.00	2.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,003,345.95	275,426.81	2,278,772.76	1,854,528.00	19,388.00	1,873,916.00	-17.8%
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		9,799,556.00	9,799,556.00		9,710,731.00	9,710,731.00	-0.9%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,842,882.76	13,940,146.31	16,783,029.07	2,602,549.00	13,523,419.00	16,125,968.00	-3.9%
TOTAL, REVENUES			208,130,082.33	46,800,808.85	254,930,891.18	209,716,146.00	42,905,386.00	252,621,532.00	-0.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	74,386,380.94	15,422,927.46	89,809,308.40	77,342,901.00	15,954,058.00	93,296,959.00	3.9%
Certificated Pupil Support Salaries		1200	4,346,739.18	3,044,342.08	7,391,081.26	4,639,208.00	4,826,596.00	9,465,804.00	28.1%
Certificated Supervisors' and Administrators' Salaries		1300	9,181,711.51	865,288.25	10,046,999.76	9,612,410.00	941,375.00	10,553,785.00	5.0%
Other Certificated Salaries		1900	1,400,319.35	1,639,707.46	3,040,026.81	1,182,278.00	2,017,086.00	3,199,364.00	5.2%
TOTAL, CERTIFICATED SALARIES			89,315,150.98	20,972,265.25	110,287,416.23	92,776,797.00	23,739,115.00	116,515,912.00	5.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	878,721.31	8,104,080.33	8,982,801.64	1,044,617.00	9,393,758.00	10,438,375.00	16.2%
Classified Support Salaries		2200	7,439,254.97	3,023,049.68	10,462,304.65	8,532,789.00	3,209,661.00	11,742,450.00	12.2%
Classified Supervisors' and Administrators' Salaries		2300	3,892,617.06	245,367.42	4,137,984.48	4,007,999.00	242,862.00	4,250,861.00	2.7%
Clerical, Technical and Office Salaries		2400	8,331,981.94	550,247.78	8,882,229.72	9,008,891.00	826,044.00	9,834,935.00	10.7%
Other Classified Salaries		2900	2,954,286.08	1,067,139.79	4,021,425.87	3,170,294.00	1,123,753.00	4,294,047.00	6.8%
TOTAL, CLASSIFIED SALARIES			23,496,861.36	12,989,885.00	36,486,746.36	25,764,590.00	14,796,078.00	40,560,668.00	11.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,095,860.14	10,368,540.35	21,464,400.49	13,291,139.00	11,966,136.00	25,257,275.00	17.7%
PERS		3201-3202	4,137,970.19	2,418,511.34	6,556,481.53	5,033,081.00	2,924,937.00	7,958,018.00	21.4%
OASDI/Medicare/Alternative		3301-3302	2,900,200.39	1,274,517.38	4,174,717.77	3,282,267.00	1,501,785.00	4,784,052.00	14.6%
Health and Welfare Benefits		3401-3402	12,848,092.70	4,014,729.94	16,862,822.64	13,015,294.00	4,439,752.00	17,455,046.00	3.5%
Unemployment Insurance		3501-3502	54,845.05	16,606.81	71,451.86	59,293.00	19,275.00	78,568.00	10.0%
Workers' Compensation		3601-3602	1,237,425.66	373,451.88	1,610,877.54	889,152.00	289,014.00	1,178,166.00	-26.9%
OPEB, Allocated		3701-3702	138,102.06	34,650.41	172,752.47	116,525.00	28,910.00	145,435.00	-15.8%
OPEB, Active Employees		3751-3752	157,986.28	70,608.98	228,595.26	114,243.00	54,385.00	168,628.00	-26.2%
Other Employee Benefits		3901-3902	651,383.24	0.00	651,383.24	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			33,221,865.71	18,571,617.09	51,793,482.80	35,800,994.00	21,224,194.00	57,025,188.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,198,353.57	1,166,189.47	2,364,543.04	6,128,088.00	1,264,403.00	7,392,491.00	212.6%
Books and Other Reference Materials		4200	294,940.81	59,807.78	354,748.59	35,474.00	19,300.00	54,774.00	-84.6%
Materials and Supplies		4300	4,673,456.95	1,549,941.81	6,223,398.76	5,544,729.00	1,217,404.00	6,762,133.00	8.7%
Noncapitalized Equipment		4400	4,242,464.68	1,922,903.85	6,165,368.53	2,725,552.00	1,085,162.00	3,810,714.00	-38.2%
Food		4700	9,788.64	0.00	9,788.64	10,000.00	0.00	10,000.00	2.2%
TOTAL, BOOKS AND SUPPLIES			10,419,004.65	4,698,842.91	15,117,847.56	14,443,843.00	3,586,269.00	18,030,112.00	19.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,474,376.95	3,474,376.95	0.00	3,103,500.00	3,103,500.00	-10.7%
Travel and Conferences		5200	944,116.70	265,796.41	1,209,913.11	978,598.00	326,399.00	1,304,997.00	7.9%
Dues and Memberships		5300	116,610.92	846.02	117,456.94	74,875.00	1,000.00	75,875.00	-35.4%
Insurance		5400 - 5450	1,015,540.00	0.00	1,015,540.00	1,179,431.00	0.00	1,179,431.00	16.1%
Operations and Housekeeping Services		5500	4,620,433.23	50,656.58	4,671,089.81	4,393,900.00	59,500.00	4,453,400.00	-4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,959,412.98	1,201,245.62	3,160,658.60	2,007,047.00	848,004.00	2,855,051.00	-9.7%
Transfers of Direct Costs		5710	32,511.86	(32,511.86)	0.00	(4,350.00)	4,350.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,640,712.44	561,458.40	6,202,170.84	5,625,455.00	643,711.00	6,269,166.00	1.1%
Professional/Consulting Services and Operating Expenditures		5800	8,321,233.34	3,624,203.59	11,945,436.93	7,852,017.00	2,004,173.00	9,856,190.00	-17.5%
Communications		5900	1,029,430.23	7,272.90	1,036,703.13	987,838.00	27,950.00	1,015,788.00	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,680,001.70	9,153,344.61	32,833,346.31	23,094,811.00	7,018,587.00	30,113,398.00	-8.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	6,051.40	0.00	6,051.40	0.00	0.00	0.00	-100.0%
Land Improvements		6170	581,056.06	157,900.00	738,956.06	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	875,388.18	4,003,362.76	4,878,750.94	100,000.00	578,095.00	678,095.00	-86.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	119,604.99	0.00	119,604.99	0.00	0.00	0.00	-100.0%
Equipment		6400	367,741.31	248,620.80	616,362.11	269,229.00	230,620.00	499,849.00	-18.9%
Equipment Replacement		6500	167,853.73	0.00	167,853.73	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,117,695.67	4,409,883.56	6,527,579.23	369,229.00	808,715.00	1,177,944.00	-82.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	17,913.00	0.00	17,913.00	25,000.00	0.00	25,000.00	39.6%
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	118,813.09	66,001.00	184,814.09	0.00	75,000.00	75,000.00	-59.4%
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%
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	161.34	1,639,475.11	1,639,636.45	161.00	1,660,484.00	1,660,645.00	1.3%
Other Debt Service - Principal		7439	5,721.10	2,286,349.32	2,292,070.42	5,721.00	1,999,747.00	2,005,468.00	-12.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			142,608.53	3,991,825.43	4,134,433.96	30,882.00	3,735,231.00	3,766,113.00	-8.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,562,690.00)	1,562,690.00	0.00	(1,241,133.00)	1,241,133.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(889,313.66)	0.00	(889,313.66)	(868,119.00)	0.00	(868,119.00)	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,452,003.66)	1,562,690.00	(889,313.66)	(2,109,252.00)	1,241,133.00	(868,119.00)	-2.4%
TOTAL, EXPENDITURES			179,941,184.94	76,350,353.85	256,291,538.79	190,171,894.00	76,149,322.00	266,321,216.00	3.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	954,000.00	0.00	954,000.00	595,000.00	0.00	595,000.00	-37.6%
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	3,411,523.00	339,025.00	3,750,548.00	3,359,773.00	343,512.00	3,703,285.00	-1.3%
(a) TOTAL, INTERFUND TRANSFERS IN			4,365,523.00	339,025.00	4,704,548.00	3,954,773.00	343,512.00	4,298,285.00	-8.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	9,100.12	0.00	9,100.12	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	650,524.85	2,000,000.00	2,650,524.85	495,000.00	1,500,000.00	1,995,000.00	-24.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,959,624.97	2,000,000.00	3,959,624.97	495,000.00	1,500,000.00	1,995,000.00	-49.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(28,850,211.53)	28,850,211.53	0.00	(32,778,554.00)	32,778,554.00	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			(28,850,211.53)	28,850,211.53	0.00	(32,778,554.00)	32,778,554.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(26,444,313.50)	27,189,236.53	744,923.03	(29,318,781.00)	31,622,066.00	2,303,285.00	209.2%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	544,422.57	1,327.57
6264	Educator Effectiveness (15-16)	490,829.64	0.00
6300	Lottery: Instructional Materials	280,396.95	0.00
6500	Special Education	232,480.23	227,781.23
6512	Special Ed: Mental Health Services	583,091.74	101,836.74
7338	College Readiness Block Grant	625,777.53	394,689.53
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,037,899.66	1,690,116.66
9010	Other Restricted Local	329,552.86	534,350.86
Total, Restricted Balance		<u>4,124,451.18</u>	<u>2,950,102.59</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	4,930,002.00	5,102,189.00	3.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,005,120.93	837,766.00	-16.7%
4) Other Local Revenue		8600-8799	454,255.88	409,296.00	-9.9%
5) TOTAL, REVENUES			6,389,378.81	6,349,251.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,517,413.53	2,504,513.00	-0.5%
2) Classified Salaries		2000-2999	379,288.75	342,395.00	-9.7%
3) Employee Benefits		3000-3999	959,511.79	992,660.00	3.5%
4) Books and Supplies		4000-4999	434,961.52	495,699.00	14.0%
5) Services and Other Operating Expenditures		5000-5999	1,441,355.15	1,378,498.00	-4.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	136,259.56	102,564.00	-24.7%
9) TOTAL, EXPENDITURES			5,868,790.30	5,816,329.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			520,588.51	532,922.00	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	154,924.85	0.00	-100.0%
b) Transfers Out		7600-7629	339,025.00	343,512.00	1.3%
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			(184,100.15)	(343,512.00)	86.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			336,488.36	189,410.00	-43.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,310,436.05	1,646,924.41	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,310,436.05	1,646,924.41	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,310,436.05	1,646,924.41	25.7%
2) Ending Balance, June 30 (E + F1e)			1,646,924.41	1,836,334.41	11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	177,692.36	100,352.36	-43.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,469,232.05	1,735,982.05	18.2%
WCA Base LCFF	0000	9780	1,218,634.46		
WCA Donations	0000	9780	153,492.83		
WCA Supplemental	0000	9780	20,631.59		
WCA Unrestricted Lottery	1100	9780	76,473.17		
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	1,651,159.35		
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	159,482.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	284,492.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,095,133.56		
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	270,305.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	177,904.15		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			448,209.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,646,924.41		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	3,288,039.00	3,580,768.00	8.9%
Education Protection Account State Aid - Current Year		8012	797,289.00	783,794.00	-1.7%
State Aid - Prior Years		8019	(4,604.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	849,278.00	737,627.00	-13.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,930,002.00	5,102,189.00	3.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	139,809.00	28,787.00	-79.4%
Lottery - Unrestricted and Instructional Materials		8560	120,323.31	118,125.00	-1.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	394,222.50	468,750.00	18.9%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	350,766.12	222,104.00	-36.7%
TOTAL, OTHER STATE REVENUE			1,005,120.93	837,766.00	-16.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	25.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,440.03	1,800.00	-78.7%
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%
Transportation Fees From Individuals		8675	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%
All Other Local Revenue		8699	144,107.85	100,000.00	-30.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	301,683.00	307,496.00	1.9%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			454,255.88	409,296.00	-9.9%
TOTAL, REVENUES			6,389,378.81	6,349,251.00	-0.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,090,941.01	2,113,813.00	1.1%
Certificated Pupil Support Salaries		1200	107,430.32	116,326.00	8.3%
Certificated Supervisors' and Administrators' Salaries		1300	317,113.20	274,374.00	-13.5%
Other Certificated Salaries		1900	1,929.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,517,413.53	2,504,513.00	-0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,333.78	12,500.00	-18.5%
Classified Support Salaries		2200	56,890.54	40,665.00	-28.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	167,060.91	172,098.00	3.0%
Other Classified Salaries		2900	140,003.52	117,132.00	-16.3%
TOTAL, CLASSIFIED SALARIES			379,288.75	342,395.00	-9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	491,825.30	542,191.00	10.2%
PERS		3201-3202	60,536.91	59,435.00	-1.8%
OASDI/Medicare/Alternative		3301-3302	61,914.89	59,876.00	-3.3%
Health and Welfare Benefits		3401-3402	304,948.21	303,476.00	-0.5%
Unemployment Insurance		3501-3502	1,429.74	1,422.00	-0.5%
Workers' Compensation		3601-3602	31,765.95	21,350.00	-32.8%
OPEB, Allocated		3701-3702	2,893.67	2,134.00	-26.3%
OPEB, Active Employees		3751-3752	4,197.12	2,776.00	-33.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			959,511.79	992,660.00	3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	152,360.11	170,068.00	11.6%
Books and Other Reference Materials		4200	291.67	500.00	71.4%
Materials and Supplies		4300	211,692.58	237,131.00	12.0%
Noncapitalized Equipment		4400	70,617.16	88,000.00	24.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			434,961.52	495,699.00	14.0%

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	30,498.43	34,601.00	13.5%
Dues and Memberships		5300	7,183.00	7,038.00	-2.0%
Insurance		5400-5450	25,402.00	22,000.00	-13.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	997,486.91	999,771.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53,248.40	15,900.00	-70.1%
Professional/Consulting Services and Operating Expenditures		5800	315,314.45	290,738.00	-7.8%
Communications		5900	12,221.96	8,450.00	-30.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,441,355.15	1,378,498.00	-4.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	136,259.56	102,564.00	-24.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			136,259.56	102,564.00	-24.7%
TOTAL, EXPENDITURES			5,868,790.30	5,816,329.00	-0.9%

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	154,924.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			154,924.85	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	339,025.00	343,512.00	1.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			339,025.00	343,512.00	1.3%
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)			(184,100.15)	(343,512.00)	86.6%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	51,125.00	51,125.00
6264	Educator Effectiveness (15-16)	26,691.00	0.00
6300	Lottery: Instructional Materials	39,598.35	49,123.35
7338	College Readiness Block Grant	60,278.01	104.01
Total, Restricted Balance		<u>177,692.36</u>	<u>100,352.36</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	902,419.22	718,643.00	-20.4%
4) Other Local Revenue		8600-8799	22,129.11	15,000.00	-32.2%
5) TOTAL, REVENUES			924,548.33	733,643.00	-20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	299,283.25	251,456.00	-16.0%
2) Classified Salaries		2000-2999	150,913.37	165,710.00	9.8%
3) Employee Benefits		3000-3999	120,356.25	140,953.00	17.1%
4) Books and Supplies		4000-4999	129,256.40	63,000.00	-51.3%
5) Services and Other Operating Expenditures		5000-5999	137,327.63	75,985.00	-44.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	54,229.43	36,539.00	-32.6%
9) TOTAL, EXPENDITURES			891,366.33	733,643.00	-17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,182.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,182.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	91.62	33,273.62	36217.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91.62	33,273.62	36217.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91.62	33,273.62	36217.0%
2) Ending Balance, June 30 (E + F1e)			33,273.62	33,273.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			33,273.62	33,273.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,362.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	498.04		
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) TOTAL, ASSETS			55,860.79		
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	20,582.73		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,004.44		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			22,587.17		
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)			33,273.62		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	888,187.22	699,435.00	-21.3%
All Other State Revenue	All Other	8590	14,232.00	19,208.00	35.0%
TOTAL, OTHER STATE REVENUE			902,419.22	718,643.00	-20.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,287.13	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	20,841.98	15,000.00	-28.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,129.11	15,000.00	-32.2%
TOTAL, REVENUES			924,548.33	733,643.00	-20.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	222,390.61	181,000.00	-18.6%
Certificated Pupil Support Salaries		1200	3,862.40	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	73,030.24	70,456.00	-3.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			299,283.25	251,456.00	-16.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	25,934.28	38,061.00	46.8%
Classified Support Salaries		2200	4,365.13	5,736.00	31.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	97,623.10	100,023.00	2.5%
Other Classified Salaries		2900	22,990.86	21,890.00	-4.8%
TOTAL, CLASSIFIED SALARIES			150,913.37	165,710.00	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	40,233.93	55,564.00	38.1%
PERS		3201-3202	28,383.51	33,520.00	18.1%
OASDI/Medicare/Alternative		3301-3302	15,082.14	16,293.00	8.0%
Health and Welfare Benefits		3401-3402	30,467.46	31,465.00	3.3%
Unemployment Insurance		3501-3502	218.63	210.00	-3.9%
Workers' Compensation		3601-3602	4,894.72	3,130.00	-36.1%
OPEB, Allocated		3701-3702	449.97	314.00	-30.2%
OPEB, Active Employees		3751-3752	625.89	457.00	-27.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			120,356.25	140,953.00	17.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,864.77	6,000.00	-39.2%
Materials and Supplies		4300	84,134.13	49,500.00	-41.2%
Noncapitalized Equipment		4400	35,257.50	7,500.00	-78.7%
TOTAL, BOOKS AND SUPPLIES			129,256.40	63,000.00	-51.3%

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	1,204.63	0.00	-100.0%
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	9,377.47	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,939.83	2,500.00	-15.0%
Professional/Consulting Services and Operating Expenditures		5800	123,805.70	73,485.00	-40.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,327.63	75,985.00	-44.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

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	54,229.43	36,539.00	-32.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			54,229.43	36,539.00	-32.6%
TOTAL, EXPENDITURES			891,366.33	733,643.00	-17.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	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	167,021.41	125,000.00	-25.2%
3) Other State Revenue		8300-8599	1,891,310.07	1,923,031.00	1.7%
4) Other Local Revenue		8600-8799	1,997.78	0.00	-100.0%
5) TOTAL, REVENUES			2,060,329.26	2,048,031.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	715,343.36	761,991.00	6.5%
2) Classified Salaries		2000-2999	517,247.29	530,015.00	2.5%
3) Employee Benefits		3000-3999	435,795.58	486,714.00	11.7%
4) Books and Supplies		4000-4999	121,879.11	16,837.00	-86.2%
5) Services and Other Operating Expenditures		5000-5999	156,947.91	156,954.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	114,370.62	95,520.00	-16.5%
9) TOTAL, EXPENDITURES			2,061,583.87	2,048,031.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,254.61)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,100.12	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			9,100.12	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)			7,845.51	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	809.05	8,654.56	969.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			809.05	8,654.56	969.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			809.05	8,654.56	969.7%
2) Ending Balance, June 30 (E + F1e)			8,654.56	8,654.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,654.56	8,654.56	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	76,717.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	82,717.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,928.61		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			169,363.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	28,748.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	101,122.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	30,837.78		
6) TOTAL, LIABILITIES			160,708.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,654.56		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	124,607.68	125,000.00	0.3%
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	42,413.73	0.00	-100.0%
TOTAL, FEDERAL REVENUE			167,021.41	125,000.00	-25.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,778.81	5,000.00	181.1%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,840,453.26	1,860,182.00	1.1%
All Other State Revenue	All Other	8590	49,078.00	57,849.00	17.9%
TOTAL, OTHER STATE REVENUE			1,891,310.07	1,923,031.00	1.7%
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	1,427.87	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	569.91	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,997.78	0.00	-100.0%
TOTAL, REVENUES			2,060,329.26	2,048,031.00	-0.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	625,983.48	636,398.00	1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,359.88	100,292.00	12.2%
Other Certificated Salaries		1900	0.00	25,301.00	New
TOTAL, CERTIFICATED SALARIES			715,343.36	761,991.00	6.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	355,066.82	362,847.00	2.2%
Classified Support Salaries		2200	18,367.57	18,384.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	143,812.90	148,784.00	3.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			517,247.29	530,015.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	114,766.07	145,645.00	26.9%
PERS		3201-3202	103,174.65	117,316.00	13.7%
OASDI/Medicare/Alternative		3301-3302	50,910.77	55,777.00	9.6%
Health and Welfare Benefits		3401-3402	148,297.17	154,463.00	4.2%
Unemployment Insurance		3501-3502	598.63	646.00	7.9%
Workers' Compensation		3601-3602	13,604.20	9,689.00	-28.8%
OPEB, Allocated		3701-3702	1,237.57	968.00	-21.8%
OPEB, Active Employees		3751-3752	3,206.52	2,210.00	-31.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			435,795.58	486,714.00	11.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	860.12	0.00	-100.0%
Materials and Supplies		4300	87,675.42	16,837.00	-80.8%
Noncapitalized Equipment		4400	33,343.57	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			121,879.11	16,837.00	-86.2%

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	17,092.68	16,050.00	-6.1%
Dues and Memberships		5300	1,910.98	2,800.00	46.5%
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	486.00	500.00	2.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	129,843.15	130,504.00	0.5%
Professional/Consulting Services and Operating Expenditures		5800	7,469.79	6,950.00	-7.0%
Communications		5900	145.31	150.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,947.91	156,954.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	114,370.62	95,520.00	-16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			114,370.62	95,520.00	-16.5%
TOTAL, EXPENDITURES			2,061,583.87	2,048,031.00	-0.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	9,100.12	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,100.12	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 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)			9,100.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,446,479.69	11,995,777.00	4.8%
3) Other State Revenue		8300-8599	808,485.84	799,526.00	-1.1%
4) Other Local Revenue		8600-8799	909,179.54	297,550.00	-67.3%
5) TOTAL, REVENUES			13,164,145.07	13,092,853.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,613,591.94	4,895,787.00	6.1%
3) Employee Benefits		3000-3999	1,732,123.02	1,789,293.00	3.3%
4) Books and Supplies		4000-4999	5,825,854.92	5,802,485.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	588,479.68	443,012.00	-24.7%
6) Capital Outlay		6000-6999	1,070,446.50	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	584,454.05	633,496.00	8.4%
9) TOTAL, EXPENDITURES			14,414,950.11	13,564,073.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,250,805.04)	(471,220.00)	-62.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	222,423.00	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			(222,423.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,473,228.04)	(471,220.00)	-68.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,916,251.21	3,443,023.17	-30.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,916,251.21	3,443,023.17	-30.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,916,251.21	3,443,023.17	-30.0%
2) Ending Balance, June 30 (E + F1e)			3,443,023.17	2,971,803.17	-13.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,070.00	0.00	-100.0%
Stores		9712	537,283.94	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,900,669.23	2,971,803.17	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	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	374,965.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,485,989.88		
c) in Revolving Fund		9130	5,070.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,459,015.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	225,676.78		
6) Stores		9320	537,283.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,088,001.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	298,675.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	285,873.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	60,430.28		
6) TOTAL, LIABILITIES			644,978.61		
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)			3,443,023.17		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,493,333.14	11,131,792.00	6.1%
Donated Food Commodities		8221	881,284.36	863,985.00	-2.0%
All Other Federal Revenue		8290	71,862.19	0.00	-100.0%
TOTAL, FEDERAL REVENUE			11,446,479.69	11,995,777.00	4.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	808,485.84	799,526.00	-1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			808,485.84	799,526.00	-1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	899,505.44	286,075.00	-68.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,674.10	7,475.00	-22.7%
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	0.00	4,000.00	New
TOTAL, OTHER LOCAL REVENUE			909,179.54	297,550.00	-67.3%
TOTAL, REVENUES			13,164,145.07	13,092,853.00	-0.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,167,844.81	3,411,945.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	752,998.95	790,584.00	5.0%
Clerical, Technical and Office Salaries		2400	552,018.94	539,193.00	-2.3%
Other Classified Salaries		2900	140,729.24	154,065.00	9.5%
TOTAL, CLASSIFIED SALARIES			4,613,591.94	4,895,787.00	6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	754,923.72	818,873.00	8.5%
OASDI/Medicare/Alternative		3301-3302	301,930.36	323,643.00	7.2%
Health and Welfare Benefits		3401-3402	598,626.12	590,191.00	-1.4%
Unemployment Insurance		3501-3502	2,220.37	2,448.00	10.3%
Workers' Compensation		3601-3602	50,758.57	36,718.00	-27.7%
OPEB, Allocated		3701-3702	4,617.67	3,674.00	-20.4%
OPEB, Active Employees		3751-3752	19,046.21	13,746.00	-27.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,732,123.02	1,789,293.00	3.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	395,818.46	368,000.00	-7.0%
Noncapitalized Equipment		4400	99,149.12	20,000.00	-79.8%
Food		4700	5,330,887.34	5,414,485.00	1.6%
TOTAL, BOOKS AND SUPPLIES			5,825,854.92	5,802,485.00	-0.4%

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	26,637.15	15,000.00	-43.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	200,051.64	199,600.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	494,057.63	427,906.00	-13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(174,013.89)	(235,014.00)	35.1%
Professional/Consulting Services and Operating Expenditures		5800	22,302.42	22,500.00	0.9%
Communications		5900	19,444.73	13,020.00	-33.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			588,479.68	443,012.00	-24.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	956,453.51	0.00	-100.0%
Equipment		6400	49,881.19	0.00	-100.0%
Equipment Replacement		6500	64,111.80	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,070,446.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	584,454.05	633,496.00	8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			584,454.05	633,496.00	8.4%
TOTAL, EXPENDITURES			14,414,950.11	13,564,073.00	-5.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	222,423.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			222,423.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			(222,423.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,440.82	7,500.00	-39.7%
5) TOTAL, REVENUES			12,440.82	7,500.00	-39.7%
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	622,155.60	661,302.00	6.3%
5) Services and Other Operating Expenditures		5000-5999	742,304.08	1,002,321.00	35.0%
6) Capital Outlay		6000-6999	372,868.89	136,074.00	-63.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,737,328.57	1,799,697.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,724,887.75)	(1,792,197.00)	3.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,500,000.00	-25.0%
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			2,000,000.00	1,500,000.00	-25.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,112.25	(292,197.00)	-206.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	121,295.51	396,407.76	226.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,295.51	396,407.76	226.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,295.51	396,407.76	226.8%
2) Ending Balance, June 30 (E + F1e)			396,407.76	104,210.76	-73.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	396,407.76	104,210.76	-73.7%
Deferred Maintenance Projects	0000	9760	396,407.76		
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	891,110.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,644.85		
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			894,755.04		
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	498,347.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			498,347.28		
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)			396,407.76		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,080.82	7,500.00	-37.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	360.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,440.82	7,500.00	-39.7%
TOTAL, REVENUES			12,440.82	7,500.00	-39.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	617,915.04	657,062.00	6.3%
Noncapitalized Equipment		4400	4,240.56	4,240.00	0.0%
TOTAL, BOOKS AND SUPPLIES			622,155.60	661,302.00	6.3%

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	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	694,826.89	923,347.00	32.9%
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	47,477.19	78,974.00	66.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			742,304.08	1,002,321.00	35.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	365,733.95	0.00	-100.0%
Equipment		6400	0.00	136,074.00	New
Equipment Replacement		6500	7,134.94	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			372,868.89	136,074.00	-63.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,737,328.57	1,799,697.00	3.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,000,000.00	1,500,000.00	-25.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	1,500,000.00	-25.0%
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)			2,000,000.00	1,500,000.00	-25.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,528.02	15,000.00	-47.4%
5) TOTAL, REVENUES			28,528.02	15,000.00	-47.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,528.02	15,000.00	-47.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,300,000.00	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			1,300,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,328,528.02	15,000.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,519,844.95	4,848,372.97	37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,519,844.95	4,848,372.97	37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,519,844.95	4,848,372.97	37.7%
2) Ending Balance, June 30 (E + F1e)			4,848,372.97	4,863,372.97	0.3%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,848,372.97	4,863,372.97	0.3%
Other Post Retirement Benefits	0000	9760	4,848,372.97		
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	3,539,481.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,891.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,300,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,848,372.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,848,372.97		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	28,528.02	15,000.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,528.02	15,000.00	-47.4%
TOTAL, REVENUES			28,528.02	15,000.00	-47.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,300,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,300,000.00	0.00	-100.0%
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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,300,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,756.94	0.00	-100.0%
5) TOTAL, REVENUES			73,756.94	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	86,260.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,287.61	0.00	-100.0%
6) Capital Outlay		6000-6999	17,402,717.70	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			17,496,265.61	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,422,508.67)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,422,508.67)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,583,004.84	1,160,496.17	-93.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,583,004.84	1,160,496.17	-93.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,583,004.84	1,160,496.17	-93.8%
2) Ending Balance, June 30 (E + F1e)			1,160,496.17	1,160,496.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,160,496.17	1,160,496.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,339,068.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,164.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,346,233.73		
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	185,737.56		
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			185,737.56		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,160,496.17		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	73,756.93	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.01	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,756.94	0.00	-100.0%
TOTAL, REVENUES			73,756.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,135.90	0.00	-100.0%
Noncapitalized Equipment		4400	83,124.40	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			86,260.30	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,293.40	0.00	-100.0%
Communications		5900	978.02	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,287.61	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	2,044.24	0.00	-100.0%
Land Improvements		6170	1,587,489.85	0.00	-100.0%
Buildings and Improvements of Buildings		6200	15,751,782.30	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	61,401.31	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,402,717.70	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,496,265.61	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,745,146.61	1,713,970.00	-1.8%
5) TOTAL, REVENUES			1,745,146.61	1,713,970.00	-1.8%
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	12,065.21	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	92,808.94	84,100.00	-9.4%
6) Capital Outlay		6000-6999	1,007,645.55	910,861.00	-9.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,112,519.70	994,961.00	-10.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			632,626.91	719,009.00	13.7%
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)			632,626.91	719,009.00	13.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,383,857.71	4,016,484.62	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,383,857.71	4,016,484.62	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,383,857.71	4,016,484.62	18.7%
2) Ending Balance, June 30 (E + F1e)			4,016,484.62	4,735,493.62	17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,016,484.62	4,735,493.62	17.9%
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	4,029,854.56		
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	20,883.15		
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			4,050,737.71		
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	34,253.09		
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			34,253.09		
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)			4,016,484.62		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	31,060.70	13,970.00	-55.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,714,065.91	1,700,000.00	-0.8%
Other Local Revenue All Other Local Revenue					
		8699	20.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,745,146.61	1,713,970.00	-1.8%
TOTAL, REVENUES			1,745,146.61	1,713,970.00	-1.8%

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	12,065.21	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,065.21	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	123.41	2,000.00	1520.6%
Professional/Consulting Services and Operating Expenditures		5800	92,678.68	82,100.00	-11.4%
Communications		5900	6.85	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,808.94	84,100.00	-9.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	9,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	998,045.55	910,861.00	-8.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,007,645.55	910,861.00	-9.6%
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			1,112,519.70	994,961.00	-10.6%

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

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	6,012,331.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	29,945.29	15,000.00	-49.9%
5) TOTAL, REVENUES			6,042,276.29	15,000.00	-99.8%
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	129,800.47	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,898.65	0.00	-100.0%
6) Capital Outlay		6000-6999	1,269,464.19	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			1,401,163.31	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,641,112.98	15,000.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	222,423.00	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			222,423.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,863,535.98	15,000.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	946,649.04	5,810,185.02	513.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			946,649.04	5,810,185.02	513.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			946,649.04	5,810,185.02	513.8%
2) Ending Balance, June 30 (E + F1e)			5,810,185.02	5,825,185.02	0.3%
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	5,808,685.02	5,823,685.02	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,500.00	1,500.00	0.0%
Cottonwood School House	0000	9760	1,500.00		
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	5,126,692.88		
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	2,438.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,310,735.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,439,866.59		
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	407,258.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	222,423.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			629,681.57		
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)			5,810,185.02		

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	6,012,331.00	0.00	-100.0%
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			6,012,331.00	0.00	-100.0%
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	3,456.97	15,000.00	333.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,488.32	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,945.29	15,000.00	-49.9%
TOTAL, REVENUES			6,042,276.29	15,000.00	-99.8%

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	4,425.40	0.00	-100.0%
Noncapitalized Equipment		4400	125,375.07	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			129,800.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	365.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	0.00	-100.0%
Communications		5900	33.15	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,898.65	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	30,149.81	0.00	-100.0%
Land Improvements		6170	341,842.13	0.00	-100.0%
Buildings and Improvements of Buildings		6200	751,092.92	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	146,379.33	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,269,464.19	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,401,163.31	0.00	-100.0%

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	222,423.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			222,423.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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)			222,423.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,362.57	1,000.00	-91.2%
5) TOTAL, REVENUES			11,362.57	1,000.00	-91.2%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,362.57	1,000.00	-91.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	495,600.00	495,000.00	-0.1%
b) Transfers Out		7600-7629	954,000.00	595,000.00	-37.6%
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			(458,400.00)	(100,000.00)	-78.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(447,037.43)	(99,000.00)	-77.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,236,445.09	789,407.66	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,236,445.09	789,407.66	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,236,445.09	789,407.66	-36.2%
2) Ending Balance, June 30 (E + F1e)			789,407.66	690,407.66	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	789,407.66	690,407.66	-12.5%
Capital Equipment and Improvements	0000	9760	789,407.66		
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	786,148.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,258.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			789,407.66		
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)			789,407.66		

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	11,362.57	1,000.00	-91.2%
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			11,362.57	1,000.00	-91.2%
TOTAL, REVENUES			11,362.57	1,000.00	-91.2%

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	495,600.00	495,000.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			495,600.00	495,000.00	-0.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	954,000.00	595,000.00	-37.6%
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			954,000.00	595,000.00	-37.6%

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)			(458,400.00)	(100,000.00)	-78.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	180,250.52	158,942.00	-11.8%
4) Other Local Revenue		8600-8799	13,022,749.23	11,310,150.00	-13.2%
5) TOTAL, REVENUES			13,202,999.75	11,469,092.00	-13.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,871,072.53	12,134,794.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,871,072.53	12,134,794.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,331,927.22	(665,702.00)	-150.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,331,927.22	(665,702.00)	-150.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,235,626.71	14,567,553.93	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,235,626.71	14,567,553.93	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,235,626.71	14,567,553.93	10.1%
2) Ending Balance, June 30 (E + F1e)			14,567,553.93	13,901,851.93	-4.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,567,553.93	13,901,851.93	-4.6%
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	14,567,553.93		
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			14,567,553.93		
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)			14,567,553.93		

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	180,250.52	158,942.00	-11.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			180,250.52	158,942.00	-11.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	11,723,007.80	11,083,575.00	-5.5%
Unsecured Roll		8612	241,350.86	226,575.00	-6.1%
Prior Years' Taxes		8613	696,987.15	0.00	-100.0%
Supplemental Taxes		8614	300,174.92	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	61,228.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,022,749.23	11,310,150.00	-13.2%
TOTAL, REVENUES			13,202,999.75	11,469,092.00	-13.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,950,000.00	5,425,000.00	9.6%
Bond Interest and Other Service Charges		7434	6,921,072.53	6,709,794.00	-3.1%
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)			11,871,072.53	12,134,794.00	2.2%
TOTAL, EXPENDITURES			11,871,072.53	12,134,794.00	2.2%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,430.00	4,759.00	7.4%
4) Other Local Revenue		8600-8799	26,061,683.97	23,000,000.00	-11.7%
5) TOTAL, REVENUES			26,066,113.97	23,004,759.00	-11.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,971,081.00	14,013,317.00	8.0%
3) Employee Benefits		3000-3999	4,013,666.67	4,851,272.00	20.9%
4) Books and Supplies		4000-4999	3,097,543.39	3,269,133.00	5.5%
5) Services and Other Operating Expenses		5000-5999	(3,811,704.74)	(3,606,021.00)	-5.4%
6) Depreciation		6000-6999	743,184.15	2,560,000.00	244.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,013,770.47	21,087,701.00	23.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,052,343.50	1,917,058.00	-78.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,411,523.00	3,359,773.00	-1.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,411,523.00)	(3,359,773.00)	-1.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,640,820.50	(1,442,715.00)	-125.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,288,132.51	11,680,118.01	85.7%
b) Audit Adjustments		9793	(248,835.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,039,297.51	11,680,118.01	93.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,039,297.51	11,680,118.01	93.4%
2) Ending Net Position, June 30 (E + F1e)			11,680,118.01	10,237,403.01	-12.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,475,668.85	5,475,668.85	0.0%
b) Restricted Net Position		9797	6,204,449.16	4,761,734.16	-23.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,522,044.81		
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	220,920.57		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,361,567.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	522,976.60		
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	8,588,642.54		
g) Accumulated Depreciation - Equipment		9445	(3,112,974.15)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			17,103,177.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	2,328,564.00		
2) TOTAL, DEFERRED OUTFLOWS			2,328,564.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	477,280.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,176,254.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	2,425,766.00		
b) Net OPEB Obligation		9664	55,234.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	3,518,677.49		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			7,653,212.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	98,411.00		
2) TOTAL, DEFERRED INFLOWS			98,411.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			11,680,118.01		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	4,430.00	4,759.00	7.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,430.00	4,759.00	7.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,718.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	25,322,980.31	23,000,000.00	-9.2%
Other Local Revenue					
All Other Local Revenue		8699	722,985.39	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			26,061,683.97	23,000,000.00	-11.7%
TOTAL, REVENUES			26,066,113.97	23,004,759.00	-11.7%

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	11,397,964.91	12,383,917.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	960,858.32	919,368.00	-4.3%
Clerical, Technical and Office Salaries		2400	612,257.77	710,032.00	16.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,971,081.00	14,013,317.00	8.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,354.65	13,767.00	3.1%
PERS		3201-3202	1,861,838.73	2,517,831.00	35.2%
OASDI/Medicare/Alternative		3301-3302	914,777.96	1,065,268.00	16.5%
Health and Welfare Benefits		3401-3402	1,032,693.11	1,110,563.00	7.5%
Unemployment Insurance		3501-3502	6,421.40	7,007.00	9.1%
Workers' Compensation		3601-3602	140,012.02	105,101.00	-24.9%
OPEB, Allocated		3701-3702	13,000.80	10,510.00	-19.2%
OPEB, Active Employees		3751-3752	29,556.00	21,225.00	-28.2%
Other Employee Benefits		3901-3902	2,012.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			4,013,666.67	4,851,272.00	20.9%
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	2,874,464.71	3,109,133.00	8.2%
Noncapitalized Equipment		4400	223,078.68	160,000.00	-28.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,097,543.39	3,269,133.00	5.5%

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	41,917.27	50,300.00	20.0%
Dues and Memberships		5300	280.00	700.00	150.0%
Insurance		5400-5450	167,474.00	385,440.00	130.1%
Operations and Housekeeping Services		5500	27,437.43	31,280.00	14.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	859,693.23	908,455.00	5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,214,693.43)	(6,185,056.00)	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	1,254,766.39	1,139,360.00	-9.2%
Communications		5900	51,420.37	63,500.00	23.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(3,811,704.74)	(3,606,021.00)	-5.4%
DEPRECIATION					
Depreciation Expense		6900	743,184.15	2,560,000.00	244.5%
TOTAL, DEPRECIATION			743,184.15	2,560,000.00	244.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			17,013,770.47	21,087,701.00	23.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	3,411,523.00	3,359,773.00	-1.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,411,523.00	3,359,773.00	-1.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,411,523.00)	(3,359,773.00)	-1.5%

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	2,438,342.84	1,611,456.00	-33.9%
5) TOTAL, REVENUES			2,438,342.84	1,611,456.00	-33.9%
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	4,744.11	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	3,185,836.76	3,912,100.00	22.8%
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			3,190,580.87	3,912,100.00	22.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(752,238.03)	(2,300,644.00)	205.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(752,238.03)	(2,300,644.00)	205.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,738,340.28	4,905,871.25	-36.6%
b) Audit Adjustments		9793	(2,080,231.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,658,109.28	4,905,871.25	-13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,658,109.28	4,905,871.25	-13.3%
2) Ending Net Position, June 30 (E + F1e)			4,905,871.25	2,605,227.25	-46.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,905,871.25	2,605,227.25	-46.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,153,362.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	144,597.61		
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	32,248.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,841.57		
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			12,431,050.69		
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	7,523,628.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,551.36		
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			7,525,179.44		
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)			4,905,871.25		

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	90,117.78	70,700.00	-21.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,301,649.44	1,540,756.00	-33.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	46,575.62	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,438,342.84	1,611,456.00	-33.9%
TOTAL, REVENUES			2,438,342.84	1,611,456.00	-33.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,744.11	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,744.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	132,932.00	135,000.00	1.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,052,904.76	3,777,100.00	23.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,185,836.76	3,912,100.00	22.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,190,580.87	3,912,100.00	22.6%

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

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,926.17	20,127.29	19,924.50	20,013.50	19,895.60	20,013.50
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)	19,926.17	20,127.29	19,924.50	20,013.50	19,895.60	20,013.50
5. District Funded County Program ADA						
a. County Community Schools	9.92	11.82	9.92	10.00	10.00	10.00
b. Special Education-Special Day Class	2.92	2.86	2.92	3.50	3.50	3.50
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.19	0.19	0.19	0.50	0.50	0.50
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)	13.03	14.87	13.03	14.00	14.00	14.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,939.20	20,142.16	19,937.53	20,027.50	19,909.60	20,027.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School 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, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	619.17	616.35	619.17	626.00	626.00	626.00
6. Charter School 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, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	619.17	616.35	619.17	626.00	626.00	626.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	619.17	616.35	619.17	626.00	626.00	626.00

	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	24,701,180.45		24,701,180.45			24,701,180.45
Work in Progress	10,041,941.05	2,647,866.95	12,689,808.00	22,727,623.00	149,364.00	35,268,067.00
Total capital assets not being depreciated	34,743,121.50	2,647,866.95	37,390,988.45	22,727,623.00	149,364.00	59,969,247.45
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	519,875,622.51	26,875,950.49	546,751,573.00	4,364,420.00		551,115,993.00
Equipment	21,154,589.93	12,185,148.07	33,339,738.00	1,118,451.00		34,458,189.00
Total capital assets being depreciated	541,030,212.44	39,061,098.56	580,091,311.00	5,482,871.00	0.00	585,574,182.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(134,441,441.02)	(15,148,215.98)	(149,589,657.00)	15,354,568.00		(134,235,089.00)
Equipment	(12,400,926.41)	(9,317,866.59)	(21,718,793.00)	1,300,757.00		(20,418,036.00)
Total accumulated depreciation	(146,842,367.43)	(24,466,082.57)	(171,308,450.00)	16,655,325.00	0.00	(154,653,125.00)
Total capital assets being depreciated, net	394,187,845.01	14,595,015.99	408,782,861.00	22,138,196.00	0.00	430,921,057.00
Governmental activity capital assets, net	428,930,966.51	17,242,882.94	446,173,849.45	44,865,819.00	149,364.00	490,890,304.45
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	7,846,992.00		7,846,992.00	741,651.00		8,588,643.00
Total capital assets being depreciated	7,846,992.00	0.00	7,846,992.00	741,651.00	0.00	8,588,643.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(2,369,790.00)		(2,369,790.00)	(743,184.15)		(3,112,974.15)
Total accumulated depreciation	(2,369,790.00)	0.00	(2,369,790.00)	(743,184.15)	0.00	(3,112,974.15)
Total capital assets being depreciated, net	5,477,202.00	0.00	5,477,202.00	(1,533.15)	0.00	5,475,668.85
Business-type activity capital assets, net	5,477,202.00	0.00	5,477,202.00	(1,533.15)	0.00	5,475,668.85

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

FEDERAL PROGRAM NAME	Title I /Part A	IDEA Local Asst	IDEA Local Asst Prvt Schls	IDEA - Preschool Grants	IDEA - PreSchool Local Entitlement	IDEA - Mental Health	IDEA - PreSchl Staff Dvlp
FEDERAL CATALOG NUMBER	84.03	84.027	84.027	84.173	84.027A	84.027A	84.173A
RESOURCE CODE	3010	3310	3311	3315	3320	3327	3345
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	R060	SV042017			SV062017	SV16/18 2017	SV072017
AWARD							
1. Prior Year Carryover	1,074,063.00						
2. a. Current Year Award	7,122,926.00	4,227,728.00	2,901.00	74,394.00	280,903.00	201,620.27	761.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	7,122,926.00	4,227,728.00	2,901.00	74,394.00	280,903.00	201,620.27	761.00
3. Required Matching Funds/Other		75,156.05		45,337.50			
4. Total Available Award (sum lines 1, 2d, & 3)	8,196,989.00	4,302,884.05	2,901.00	119,731.50	280,903.00	201,620.27	761.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,380,584.68	3,170,949.00	2,901.00	74,394.00	158,443.00	101,628.01	323.00
7. Contributed Matching Funds		75,156.05		45,337.50			
8. Total Available (sum lines 5, 6, & 7)	6,380,584.68	3,246,105.05	2,901.00	119,731.50	158,443.00	101,628.01	323.00
EXPENDITURES							
9. Donor-Authorized Expenditures	7,780,898.51	4,302,884.05	2,901.00	119,731.50	280,903.00	201,620.27	761.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	7,780,898.51	4,302,884.05	2,901.00	119,731.50	280,903.00	201,620.27	761.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,400,313.83)	(1,056,779.00)	0.00	0.00	(122,460.00)	(99,992.26)	(438.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	1,400,313.83	1,056,779.00			122,460.00	99,992.26	438.00
14. Unused Grant Award Calculation (line 4 minus line 9)	416,090.49	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	416,090.49						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,780,898.51	4,227,728.00	2,901.00	74,394.00	280,903.00	201,620.27	761.00

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

FEDERAL PROGRAM NAME	C.Perkins CTE	Title II - Tchr Quality	Title IV- 21st Century	Title IV-21st Century	Title III - EL Student Prgm	Indian Ed	Other ARRA - i3 BARR Innovation - HHS
FEDERAL CATALOG NUMBER	84.068	84.367	84.287	84.287	84.365	84.06	
RESOURCE CODE	3550	4035	4124-1	4124-0	4203	4510	310-4810
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		D003		R049	R041	R039	R055
AWARD							
1. Prior Year Carryover		142,144.00	36,064.92		193,389.16		
2. a. Current Year Award	224,567.00	668,625.00		825,000.00	282,444.00	13,965.00	9,048.74
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	224,567.00	668,625.00	0.00	825,000.00	282,444.00	13,965.00	9,048.74
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	224,567.00	810,769.00	36,064.92	825,000.00	475,833.16	13,965.00	9,048.74
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	128,943.95	520,257.72	36,064.92	40,000.28	275,007.16	4,894.11	(5,760.65)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	128,943.95	520,257.72	36,064.92	40,000.28	275,007.16	4,894.11	(5,760.65)
EXPENDITURES							
9. Donor-Authorized Expenditures	224,567.00	427,597.50	36,064.92	749,989.96	383,365.89	13,965.00	3,241.74
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	224,567.00	427,597.50	36,064.92	749,989.96	383,365.89	13,965.00	3,241.74
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)	(95,623.05)	92,660.22	0.00	(709,989.68)	(108,358.73)	(9,070.89)	(9,002.39)
a. Unearned Revenue		92,660.22					
b. Accounts Payable							
c. Accounts Receivable	95,623.05			700,989.68	108,358.73	9,070.89	9,002.39
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	383,171.50	0.00	75,010.04	92,467.27	0.00	5,807.00
15. If Carryover is allowed, enter line 14 amount here					92,467.27		5,807.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	224,567.00	427,597.50	36,064.92	740,989.96	383,365.89	13,965.00	3,241.74

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

FEDERAL PROGRAM NAME	Other ARRA - i3 BARR Innovation - WVHS	HeadStart	HeadStart	HeadStart Duration	PBIS	Child Dvlp QRIS	NSLP Equip Asst Grants
FEDERAL CATALOG NUMBER		93.6	93.6	93.6		93.575	10.579
RESOURCE CODE	320-4810	5210-1	5210-0	5210-0	5920	5035	13-5314
REVENUE OBJECT	8290	8285	8285	8285	8290	8290	8290
LOCAL DESCRIPTION (if any)	R037	PY Carry over	R050	R051	R040	DR001	DR004
AWARD							
1. Prior Year Carryover		185,901.61			294,740.87	23,251.51	
2. a. Current Year Award	200,000.00		1,017,090.00	1,088,312.00	312,738.00	50,000.00	96,701.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments	977.49						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	200,977.49	0.00	1,017,090.00	1,088,312.00	312,738.00	50,000.00	96,701.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	200,977.49	185,901.61	1,017,090.00	1,088,312.00	607,478.87	73,251.51	96,701.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year						23,251.51	
6. Cash Received in Current Year	157,357.60	185,901.61	771,002.16		219,730.05	50,000.00	87,030.90
7. Contributed Matching Funds	977.49						
8. Total Available (sum lines 5, 6, & 7)	158,335.09	185,901.61	771,002.16	0.00	219,730.05	73,251.51	87,030.90
EXPENDITURES							
9. Donor-Authorized Expenditures	200,957.11	185,901.61	836,323.41	1,088,312.00	346,984.52	42,413.73	71,862.19
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	200,957.11	185,901.61	836,323.41	1,088,312.00	346,984.52	42,413.73	71,862.19
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)	(42,622.02)	0.00	(65,321.25)	(1,088,312.00)	(127,254.47)	30,837.78	15,168.71
a. Unearned Revenue						30,837.78	15,168.71
b. Accounts Payable							
c. Accounts Receivable	42,622.02		65,321.25	1,088,312.00	127,254.72		
14. Unused Grant Award Calculation (line 4 minus line 9)	20.38	0.00	180,766.59	0.00	260,494.35	30,837.78	24,838.81
15. If Carryover is allowed, enter line 14 amount here			180,766.59		260,494.35	30,000.00	24,838.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	199,979.62	185,901.61	836,323.41	1,088,312.00	346,984.77	42,413.73	71,862.19

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

FEDERAL PROGRAM NAME	Fresh Fruit & Veg	TOTAL
FEDERAL CATALOG NUMBER	10.582	
RESOURCE CODE	13-5370	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)	R024/R061	
AWARD		
1. Prior Year Carryover		1,949,555.07
2. a. Current Year Award	43,033.39	16,742,757.40
b. Transferability (NCLB/ESSA)		0.00
c. Other Adjustments		977.49
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	43,033.39	16,743,734.89
3. Required Matching Funds/Other		120,493.55
4. Total Available Award		
(sum lines 1, 2d, & 3)	43,033.39	18,813,783.51
REVENUES		
5. Unearned Revenue Deferred from Prior Year		23,251.51
6. Cash Received in Current Year	25,866.48	12,385,518.98
7. Contributed Matching Funds		121,471.04
8. Total Available (sum lines 5, 6, & 7)	25,866.48	12,530,241.53
EXPENDITURES		
9. Donor-Authorized Expenditures	43,033.39	17,344,279.30
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	43,033.39	17,344,279.30
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(17,166.91)	(4,814,037.77)
a. Unearned Revenue		138,666.71
b. Accounts Payable		0.00
c. Accounts Receivable	17,166.91	4,943,704.73
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,469,504.21
15. If Carryover is allowed, enter line 14 amount here		1,010,464.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	43,033.39	17,213,808.51

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

STATE PROGRAM NAME	ASES	CTEIG	Workability	TUPE	Ag Incentive	STRS On Behalf (GF)	Charter Facility Grant
RESOURCE CODE	6010	6387	6520	6690	7010	7690	6030-F09
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	R047	DR002	R052	R044	P0374		R026
AWARD							
1. Prior Year Carryover				213,995.61			
2. a. Current Year Award	2,534,002.00	1,000,000.00	76,002.00		29,669.00	7,880,750.00	394,222.50
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,534,002.00	1,000,000.00	76,002.00	0.00	29,669.00	7,880,750.00	394,222.50
3. Required Matching Funds/Other							534,149.32
4. Total Available Award (sum lines 1, 2c, & 3)	2,534,002.00	1,000,000.00	76,002.00	213,995.61	29,669.00	7,880,750.00	928,371.82
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,280,583.62	1,000,000.00	38,001.00	0.00	29,669.00		295,508.50
7. Contributed Matching Funds						7,880,750.00	534,149.32
8. Total Available (sum lines 5, 6, & 7)	2,280,583.62	1,000,000.00	38,001.00	0.00	29,669.00	7,880,750.00	829,657.82
EXPENDITURES							
9. Donor-Authorized Expenditures	2,534,002.00	564,670.01	76,002.00	209,130.29	24,696.70	7,880,750.00	928,371.82
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,534,002.00	564,670.01	76,002.00	209,130.29	24,696.70	7,880,750.00	928,371.82
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)	(253,418.38)	435,329.99	(38,001.00)	(209,130.29)	4,972.30	0.00	(98,714.00)
a. Unearned Revenue		435,329.99					
b. Accounts Payable					4,972.30		
c. Accounts Receivable	253,418.38		38,001.00	209,130.29			98,714.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	435,329.99	0.00	4,865.32	4,972.30	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		435,329.99					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,534,002.00	564,670.01	76,002.00	209,130.29	24,696.70	0.00	394,222.50

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

STATE PROGRAM NAME	STRS On-Behalf (F09)	STRS On-Behalf (F11)	Child Dvlp PreK Family Literacy	State PreSchool - CSPP	STRS On-Behalf (F12)	STRS On-Behalf (F63)	TOTAL
RESOURCE CODE	7690	7690	6052	6105	7690	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)			R053	R057			
AWARD							
1. Prior Year Carryover							213,995.61
2. a. Current Year Award	181,520.00	14,232.00	7,500.00	1,860,182.00	41,578.00	4,430.00	14,024,087.50
b. Other Adjustments				(7,782.95)			(7,782.95)
c. Adj Curr Yr Award (sum lines 2a & 2b)	181,520.00	14,232.00	7,500.00	1,852,399.05	41,578.00	4,430.00	14,016,304.55
3. Required Matching Funds/Other				9,718.17			543,867.49
4. Total Available Award (sum lines 1, 2c, & 3)	181,520.00	14,232.00	7,500.00	1,862,117.22	41,578.00	4,430.00	14,774,167.65
REVENUES							
5. Unearned Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year			1,875.38	1,778,537.61			5,424,175.11
7. Contributed Matching Funds	181,520.00	14,232.00		1,935.22	41,578.00	4,430.00	8,658,594.54
8. Total Available (sum lines 5, 6, & 7)	181,520.00	14,232.00	1,875.38	1,780,472.83	41,578.00	4,430.00	14,082,769.65
EXPENDITURES							
9. Donor-Authorized Expenditures	181,520.00	14,232.00	7,500.00	1,842,388.48	41,578.00	4,430.00	14,309,271.30
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	181,520.00	14,232.00	7,500.00	1,842,388.48	41,578.00	4,430.00	14,309,271.30
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(5,624.62)	(61,915.65)	0.00	0.00	(226,501.65)
a. Unearned Revenue							435,329.99
b. Accounts Payable							4,972.30
c. Accounts Receivable			5,624.62	61,915.65			666,803.94
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	19,728.74	0.00	0.00	464,896.35
15. If Carryover is allowed, enter line 14 amount here							435,329.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	7,500.00	1,840,453.26	0.00	0.00	5,650,676.76

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

LOCAL PROGRAM NAME	Project Read	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	AR20171594/95	
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	88,180.00	88,180.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	88,180.00	88,180.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	88,180.00	88,180.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	83,620.00	83,620.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	83,620.00	83,620.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(83,620.00)	(83,620.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	83,620.00	83,620.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,560.00	4,560.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	83,620.00	83,620.00

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

FEDERAL PROGRAM NAME	DCHS Medi-Call Billing Option	Child Nutrition - Child Care Food Prgm	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	
RESOURCE CODE	5640	5310	
REVENUE OBJECT	8290	8220	
LOCAL DESCRIPTION (if any)		R016	
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award	159,366.47	124,607.68	283,974.15
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	159,366.47	124,607.68	283,974.15
3. Required Matching Funds/Other	271,866.54		271,866.54
4. Total Available Award (sum lines 1, 2c, & 3)	431,233.01	124,607.68	555,840.69
REVENUES			
5. Cash Received in Current Year	159,366.47	109,684.02	269,050.49
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	14,923.66	14,923.66
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	14,923.66	14,923.66
8. Contributed Matching Funds	271,866.54		271,866.54
9. Total Available (sum lines 5, 7c, & 8)	431,233.01	124,607.68	555,840.69
EXPENDITURES			
10. Donor-Authorized Expenditures	431,233.01	124,607.68	555,840.69
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	431,233.01	124,607.68	555,840.69
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00

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

STATE PROGRAM NAME	CA Clean Energy Jobs	Educator Effectiveness	Restricted Lottery (Prop 20) - F06	Special Education	Spec Ed - Mental Health	Special Ed - Low Incidence	College Readiness Blk Grant
RESOURCE CODE	6230	6264	6300	6500	6512	6531	7338
REVENUE OBJECT	8590	8590	8560	8xxx	8590	8590	8590
LOCAL DESCRIPTION (if any)			Z122017	SV01,02,12 -2017	SV112017	SV032017	
AWARD							
1. Prior Year Restricted Ending Balance	2,443,453.90	1,572,936.00	289,369.80		805,919.07	239,912.06	
2. a. Current Year Award	1,272,008.00		998,774.12	9,728,882.24	1,200,892.00	71,771.00	791,252.00
b. Other Adjustments				301,683.00	37,342.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,272,008.00	0.00	998,774.12	10,030,565.24	1,238,234.00	71,771.00	791,252.00
3. Required Matching Funds/Other				21,213,978.95			
4. Total Available Award (sum lines 1, 2c, & 3)	3,715,461.90	1,572,936.00	1,288,143.92	31,244,544.19	2,044,153.07	311,683.06	791,252.00
REVENUES							
5. Cash Received in Current Year	1,272,008.00		998,774.12	8,828,349.24	927,035.00	35,885.00	791,252.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	1,202,216.00	311,199.00	35,886.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,202,216.00	311,199.00	35,886.00	0.00
8. Contributed Matching Funds				21,213,978.95			
9. Total Available (sum lines 5, 7c, & 8)	1,272,008.00	0.00	998,774.12	31,244,544.19	1,238,234.00	71,771.00	791,252.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,171,039.33	1,082,106.36	1,007,746.97	31,244,544.19	1,461,061.33	79,202.83	165,474.47
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,171,039.33	1,082,106.36	1,007,746.97	31,244,544.19	1,461,061.33	79,202.83	165,474.47
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	544,422.57	490,829.64	280,396.95	0.00	583,091.74	232,480.23	625,777.53

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

STATE PROGRAM NAME	RRM	Educator Effectives (CPHS -F08)	Restricted Lottery (CPHS -F08)	Spec Ed (CPHS - F08)	Special Ed - Mental Health (CPHS F08)	College Readiness (CPHS -F08)	CA Clean Energy Jobs (WCA - F09)
RESOURCE CODE	8150	6264	6300	6500	6512	7338	6230
REVENUE OBJECT		8590	8560	8xxx	8590	8590	8590
LOCAL DESCRIPTION (if any)		P0357	Z132017	SV01 & 022017	SV112017	P0358	
AWARD							
1. Prior Year Restricted Ending Balance	1,133,168.82	14,445.00	23,742.88				51,125.00
2. a. Current Year Award	7,242,895.00		1,230.00	9,590.00	3,615.00	75,000.00	
b. Other Adjustments	235,598.98		(1,985.84)		(2,457.00)	(18,095.88)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,478,493.98	0.00	(755.84)	9,590.00	1,158.00	56,904.12	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	8,611,662.80	14,445.00	22,987.04	9,590.00	1,158.00	56,904.12	51,125.00
REVENUES							
5. Cash Received in Current Year	7,478,276.78		(755.84)	9,434.00	2,702.00	75,000.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	217.20	0.00	0.00	156.00	(1,544.00)	(18,095.88)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	217.20	0.00	0.00	156.00	(1,544.00)	(18,095.88)	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	7,478,493.98	0.00	(755.84)	9,590.00	1,158.00	56,904.12	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	7,573,763.14	14,445.00	6,101.32	9,590.00	1,158.00	56,904.12	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	7,573,763.14	14,445.00	6,101.32	9,590.00	1,158.00	56,904.12	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,037,899.66	0.00	16,885.72	0.00	0.00	0.00	51,125.00

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

STATE PROGRAM NAME	Educator Effectiveness (WCA - F09)	Restricted Lottery (WCA - F09)	Spec Ed (WCA - F09)	Special Ed - Mental Health	College Readiness Blk Grant	Adult Ed Blk Grant	Adult Ed Blk Grant
RESOURCE CODE	6264	6300	6500	6512	7338	6391-6	6391-7
REVENUE OBJECT	8590	8560	8xxx	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		Z132017	SV01 & SV02 2017	ZV112017			
AWARD							
1. Prior Year Restricted Ending Balance	26,691.00	8,206.92					91.62
2. a. Current Year Award		28,297.60	292,093.00	36,184.00	75,000.00	166,776.34	712,367.00
b. Other Adjustments		1,504.19					31,172.99
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	29,801.79	292,093.00	36,184.00	75,000.00	166,776.34	743,539.99
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	26,691.00	38,008.71	292,093.00	36,184.00	75,000.00	166,776.34	743,631.61
REVENUES							
5. Cash Received in Current Year		18,206.91	273,083.00	23,742.00	75,000.00	166,776.34	743,539.99
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	11,594.88	19,010.00	12,442.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	11,594.88	19,010.00	12,442.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	29,801.79	292,093.00	36,184.00	75,000.00	166,776.34	743,539.99
EXPENDITURES							
10. Donor-Authorized Expenditures		15,296.08	292,093.00	36,184.00	14,721.99	166,776.34	710,357.99
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	15,296.08	292,093.00	36,184.00	14,721.99	166,776.34	710,357.99
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	26,691.00	22,712.63	0.00	0.00	60,278.01	0.00	33,273.62

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

STATE PROGRAM NAME	PreSchool Reserve	TOTAL
RESOURCE CODE	6130-F12	
REVENUE OBJECT	8990	
LOCAL DESCRIPTION (if any)	Z102017, Z112017	
AWARD		
1. Prior Year Restricted Ending Balance	809.05	6,609,871.12
2. a. Current Year Award	0.00	22,706,627.30
b. Other Adjustments	7,845.51	592,607.95
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,845.51	23,299,235.25
3. Required Matching Funds/Other		21,213,978.95
4. Total Available Award (sum lines 1, 2c, & 3)	8,654.56	51,123,085.32
REVENUES		
5. Cash Received in Current Year	7,827.11	21,726,135.65
6. Amounts Included in Line 5 for Prior Year Adjustments	7,808.71	7,808.71
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(7,790.31)	1,565,290.89
b. Noncurrent Accounts Receivable	(7,808.71)	(7,808.71)
c. Current Accounts Receivable (line 7a minus line 7b)	18.40	1,573,099.60
8. Contributed Matching Funds		21,213,978.95
9. Total Available (sum lines 5, 7c, & 8)	7,845.51	44,513,214.20
EXPENDITURES		
10. Donor-Authorized Expenditures		47,108,566.46
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	47,108,566.46
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	8,654.56	4,014,518.86

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

LOCAL PROGRAM NAME	Dept of MH - Friday Night Live	Workforce Investment	Ed Tech Voucher	Redevelopment	TOTAL
RESOURCE CODE	9011	9015	9030	9986	
REVENUE OBJECT	8699	8699	8699	8625	
LOCAL DESCRIPTION (if any)	R045	R06+	R054		
AWARD					
1. Prior Year Restricted Ending Balance					0.00
2. a. Current Year Award	2,598.88	3,000.00	33,131.70	3,865,163.51	3,903,894.09
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,598.88	3,000.00	33,131.70	3,865,163.51	3,903,894.09
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,598.88	3,000.00	33,131.70	3,865,163.51	3,903,894.09
REVENUES					
5. Cash Received in Current Year					0.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,598.88	3,000.00	33,131.70	3,865,163.51	3,903,894.09
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,598.88	3,000.00	33,131.70	3,865,163.51	3,903,894.09
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	2,598.88	3,000.00	33,131.70	3,865,163.51	3,903,894.09
EXPENDITURES					
10. Donor-Authorized Expenditures	2,598.88	3,000.00	33,131.70	3,535,610.65	3,574,341.23
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	2,598.88	3,000.00	33,131.70	3,535,610.65	3,574,341.23
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	329,552.86	329,552.86

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	110,287,416.23	301	588,601.67	303	109,698,814.56	305	700,231.69		307	108,998,582.87	309
2000 - Classified Salaries	36,486,746.36	311	340,351.47	313	36,146,394.89	315	1,439,363.20		317	34,707,031.69	319
3000 - Employee Benefits	51,793,482.80	321	475,578.28	323	51,317,904.52	325	735,284.38		327	50,582,620.14	329
4000 - Books, Supplies Equip Replace. (6500)	15,285,701.29	331	293,047.74	333	14,992,653.55	335	1,410,046.74		337	13,582,606.81	339
5000 - Services. . . & 7300 - Indirect Costs	31,944,032.65	341	1,332,608.98	343	30,611,423.67	345	9,597,481.49		347	21,013,942.18	349
TOTAL					242,767,191.19	365			TOTAL	228,884,783.69	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			57.95%
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)	57.95%
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).	228,884,783.69
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	174,670,000.00		174,670,000.00		4,950,000.00	169,720,000.00	5,425,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	50,774,015.00	(1,483,670.00)	49,290,345.00		1,900,665.00	47,389,680.00	2,115,665.00
Capital Leases Payable	1,455,122.00	(321,356.00)	1,133,766.00		391,405.00	742,361.00	94,581.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,382,200.00	376,951.00	5,759,151.00	2,244,469.00	637,442.00	7,366,178.00	
Net Pension Liability	146,735,107.00		146,735,107.00			146,735,107.00	
Net OPEB Obligation	19,105,895.00	(191,794.00)	18,914,101.00			18,914,101.00	
Compensated Absences Payable	1,052,938.79	447.21	1,053,386.00	1,980.00		1,055,366.00	
Governmental activities long-term liabilities	399,175,277.79	(1,619,421.79)	397,555,856.00	2,246,449.00	7,879,512.00	391,922,793.00	7,635,246.00
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	6,236,922.00	(1,137,710.00)	5,099,212.00		1,580,534.00	3,518,678.00	1,546,268.64
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability		1,144,155.00	1,144,155.00			1,144,155.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	6,236,922.00	6,445.00	6,243,367.00	0.00	1,580,534.00	4,662,833.00	1,546,268.64

	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)	142,573,990.15		142,573,990.15			151,867,722.75
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,337.08		20,337.08			20,558.37
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)	19,939.20		19,939.20	20,027.50		20,027.50
2. Total Charter Schools ADA (Form A, Line C9)	619.17		619.17	626.00		626.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,558.37			20,653.50
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	328,818.70		328,818.70	328,819.00		328,819.00
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)	26,746,603.95		26,746,603.95	25,842,703.00		25,842,703.00
5. Unsecured Roll Taxes (Object 8042)	1,142,949.04		1,142,949.04	1,139,988.00		1,139,988.00
6. Prior Years' Taxes (Object 8043)	1,806,339.28		1,806,339.28	1,806,339.00		1,806,339.00
7. Supplemental Taxes (Object 8044)	701,326.23		701,326.23	700,880.00		700,880.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,968,915.41)		(1,968,915.41)	(2,294,479.00)		(2,294,479.00)
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)	5,514,720.49		5,514,720.49	3,933,776.00		3,933,776.00
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)	34,271,842.28	0.00	34,271,842.28	31,458,026.00	0.00	31,458,026.00
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)	34,271,842.28	0.00	34,271,842.28	31,458,026.00	0.00	31,458,026.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,083,797.44			2,298,968.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,083,797.44			2,298,968.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	170,810,512.12		170,810,512.12	180,921,429.00		180,921,429.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(272,927.00)		(272,927.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	170,537,585.12	0.00	170,537,585.12	180,921,429.00	0.00	180,921,429.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	261,320,269.99		261,320,269.99	258,970,783.00		258,970,783.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	241,526.12		241,526.12	146,800.00		146,800.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2016-17 Actual			2017-18 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			142,573,990.15			151,867,722.75
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0109			1.0046
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			151,867,722.75			158,196,011.27
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			34,271,842.28			31,458,026.00
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)			2,467,004.40			2,478,420.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			119,679,677.91			129,036,953.27
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			119,679,677.91			129,036,953.27
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])			142,421.83			91,029.67
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			34,414,264.11			31,549,055.67
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)			119,537,256.08			128,945,923.60
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			34,414,264.11			
b. State Subventions (Line D8)			119,537,256.08			
c. Less: Excluded Appropriations (Line C23)			2,083,797.44			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			151,867,722.75			

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) 10,056,434.88
- 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) 192,191,778.44

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.23%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 7,000.00

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)	11,062,850.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,240,801.12
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	81,450.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	121,020.47
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,048,899.55
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	7,000.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,548,021.30
9. Carry-Forward Adjustment (Part IV, Line F)	197,708.56
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,745,729.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	156,070,193.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,731,063.65
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,066,477.41
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,073,417.79
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	123,823.74
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	85.68
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,245,956.55
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)	682,276.62
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)	19,006,541.20
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)	954,371.82
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)	7,000.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	837,136.90
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,947,213.25
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,760,049.56
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)	248,505,607.24

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

(Line A8 divided by Line B18) 6.26%

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) 6.34%

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>15,548,021.30</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,026,206.78</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 (6.59%) times Part III, Line B18); zero if negative	<u>197,708.56</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.59%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.59%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>197,708.56</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>197,708.56</u>

Approved indirect cost rate: 6.59%
Highest rate used in any program: 6.59%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	7,299,839.11	481,059.40	6.59%
01	3310	4,036,843.87	266,040.18	6.59%
01	3311	2,721.64	179.36	6.59%
01	3315	112,329.02	7,402.48	6.59%
01	3320	263,535.98	17,367.02	6.59%
01	3345	713.95	47.05	6.59%
01	3550	208,663.01	10,433.43	5.00%
01	4035	401,160.99	26,436.51	6.59%
01	4124	46,097.14	2,304.88	5.00%
01	4203	375,848.91	7,516.98	2.00%
01	4510	13,300.00	665.00	5.00%
01	4810	191,774.54	12,424.31	6.48%
01	5210	961,099.10	61,125.92	6.36%
01	5640	404,571.73	26,661.28	6.59%
01	5810	325,531.96	21,452.56	6.59%
01	6010	1,772,353.14	88,617.83	5.00%
01	6230	285,241.89	18,797.44	6.59%
01	6264	1,015,204.40	66,901.96	6.59%
01	6387	414,835.18	27,337.64	6.59%
01	6500	29,412,462.62	3,917.03	0.01%
01	6512	1,360,108.56	89,631.15	6.59%
01	6520	71,303.12	4,698.88	6.59%
01	6690	172,528.99	11,369.66	6.59%
01	7338	155,243.90	10,230.57	6.59%
01	8150	4,550,626.63	299,886.00	6.59%
01	9010	144,444.86	185.48	0.13%
09	6264	13,917.54	527.46	3.79%
09	7338	67,197.77	4,428.34	6.59%
11	6391	822,904.90	54,229.43	6.59%
12	6052	7,036.31	463.69	6.59%
12	6105	1,728,481.55	113,906.93	6.59%
13	5310	12,719,034.13	582,436.09	4.58%
13	5370	41,015.43	2,017.96	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	314,046.85		321,319.60	635,366.45
2. State Lottery Revenue	8560	3,095,578.18		1,027,820.07	4,123,398.25
3. Other Local Revenue	8600-8799	3,700.26		0.00	3,700.26
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	(2,393,299.97)	2,393,299.97		0.00
6. Total Available (Sum Lines A1 through A5)		1,020,025.32	2,393,299.97	1,349,139.67	4,762,464.96
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	10,447.69	1,885,295.00		1,895,742.69
2. Classified Salaries:	2000-2999	955.81			955.81
3. Employee Benefits	3000-3999	1,699.04	508,004.97		509,704.01
4. Books and Supplies	4000-4999	255,489.41		1,029,144.37	1,284,633.78
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	388,003.50			388,003.50
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)		656,595.45	2,393,299.97	1,029,144.37	4,079,039.79
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	363,429.87	0.00	319,995.30	683,425.17
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 /

*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 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	266,458,979.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	17,618,203.00
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	123,823.74
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,433,796.67
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,045,086.99
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,298,649.97
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	444,268.25
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)				14,345,625.62
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	1,250,805.04
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)				235,745,955.48

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,758.51
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,356.59
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.)	211,771,035.24	10,432.22
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)	211,771,035.24	10,432.22
B. Required effort (Line A.2 times 90%)	190,593,931.72	9,389.00
C. Current year expenditures (Line I.E and Line II.B)	235,745,955.48	11,356.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
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)	1,829,008.06	2,873,265.48	15,640,423.51	8,457,392.57	20,360,360.99	928,371.82	3,559,669.26
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	1.50	1.50	1.50	1.50	2.00		
1110 Regular Education, K-12	854.80	854.80	854.80	854.80	860.00	19.00	3,285.00
3100 Alternative Schools							
3200 Continuation Schools	17.00	17.00	17.00	17.00	17.00		
3300 Independent Study Centers	26.40	26.40	26.40	26.40	21.50		
3400 Opportunity Schools	2.00	2.00	2.00	2.00	2.00		
3550 Community Day Schools	8.00	8.00	8.00	8.00	8.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	2.50	2.50	2.50	2.50	13.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	4.00	4.00	4.00	4.00			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	169.00	169.00	169.00	169.00	175.00		537.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	6.00	6.00	6.00	6.00	4.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					5.00		
-- Child Development (Fund 12)	10.50	10.50	10.50	10.50	11.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,101.70	1,101.70	1,101.70	1,101.70	1,118.50	19.00	3,822.00

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	122,439.09	75,618.79	198,057.88	12,698.79		210,756.67
1110	Regular Education, K-12	121,634,120.00	41,988,467.54	163,622,587.54	10,490,917.95		174,113,505.49
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	2,964,680.38	753,861.12	3,718,541.50	238,420.10		3,956,961.60
3300	Independent Study Centers	4,464,865.38	1,081,505.94	5,546,371.32	355,614.27		5,901,985.59
3400	Opportunity Schools	963,618.74	88,689.55	1,052,308.29	67,470.39		1,119,778.68
3550	Community Day Schools	1,445,677.74	354,758.17	1,800,435.91	115,437.76		1,915,873.67
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	4,336,204.45	301,996.30	4,638,200.75	297,385.49		4,935,586.24
4110	Regular Education, Adult	1,226.13	0.00	1,226.13	78.62		1,304.75
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	1,025.01	0.00	1,025.01	65.72		1,090.73
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,630,778.92	104,566.01	2,735,344.93	175,380.92		2,910,725.85
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	41,784,486.08	8,103,628.06	49,888,114.14	3,198,654.42		53,086,768.56
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	2,283,739.51	229,662.08	2,513,401.59	161,150.67		2,674,552.26
7150	Nonagency - Other	224,743.42	0.00	224,743.42	14,409.78		239,153.20
8100	Community Services	119,094.52	0.00	119,094.52	7,635.93		126,730.45
8500	Child Care and Development Services	4,729.22	0.00	4,729.22	303.22		5,032.44
Other Costs							
----	Food Services					19,557.43	19,557.43
----	Enterprise					85.68	85.68
----	Facilities Acquisition & Construction					5,847,455.03	5,847,455.03
----	Other Outgo					8,546,464.05	8,546,464.05
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		565,738.10	565,738.10	1,032,926.67		1,598,664.77
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(753,054.10)		(753,054.10)
----	Total General Fund and Charter Schools Funds Expenditures	182,981,428.59	53,648,491.66	236,629,920.25	15,415,496.60	14,413,562.19	266,458,979.04

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	122,142.00	297.09	0.00	0.00	0.00	0.00	0.00			0.00	0.00	122,439.09
1110	Regular Education, K-12	114,935,272.31	2,474,272.19	2,008,227.63	76,043.56	34,457.98	0.00	2,098,444.72			7,401.61	0.00	121,634,120.00
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	2,238,981.92	124.39	57,583.04	458,949.54	191,904.72	0.00	5,229.00			11,907.77	0.00	2,964,680.38
3300	Independent Study Centers	3,417,263.77	123,402.35	62,105.58	636,323.78	221,829.53	0.00	0.00			3,940.37	0.00	4,464,865.38
3400	Opportunity Schools	289,632.43	4,122.80	0.00	595.91	669,267.60	0.00	0.00			0.00	0.00	963,618.74
3550	Community Day Schools	858,770.55	0.00	370.67	320,652.36	217,005.37	0.00	749.89			48,128.90	0.00	1,445,677.74
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	4,177,541.27	7,565.58	2,506.48	819.63	147,771.49	0.00	0.00			0.00	0.00	4,336,204.45
4110	Regular Education, Adult	1,226.13	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,226.13
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			1,025.01	0.00	1,025.01
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	905,213.19	866,733.15	567,283.73	141,256.67	150,292.18	0.00	0.00			0.00	0.00	2,630,778.92
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	30,503,718.85	1,494,169.92	368,633.74	20,063.36	6,943,191.61	2,397,383.03	0.00			31,325.57	26,000.00	41,784,486.08
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	1,570,391.83	95,340.65	120,932.54	137,641.03	56,602.00	0.00	750.00	0.00	271,421.98	30,659.48	0.00	2,283,739.51
7150	Nonagency - Other	51,490.66	134,896.75	0.00	88.50	5,724.36	0.00		0.00	32,543.15	0.00	0.00	224,743.42
8100	Community Services		0.00	0.00	0.00	0.00	0.00		119,094.52	0.00	0.00	0.00	119,094.52
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		4,729.22	0.00	0.00	0.00	4,729.22
Total Direct Charged Costs		159,071,644.91	5,200,924.87	3,187,643.41	1,792,434.34	8,638,046.84	2,397,383.03	2,105,173.61	123,823.74	303,965.13	134,388.71	26,000.00	182,981,428.59

* 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	39,212.24	36,406.55	0.00	75,618.79
1110	Regular Education, K-12	22,345,753.48	16,583,186.71	3,059,527.35	41,988,467.54
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	444,405.48	309,455.64	0.00	753,861.12
3300	Independent Study Centers	690,135.57	391,370.37	0.00	1,081,505.94
3400	Opportunity Schools	52,283.00	36,406.55	0.00	88,689.55
3550	Community Day Schools	209,131.99	145,626.18	0.00	354,758.17
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	65,353.75	236,642.55	0.00	301,996.30
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	104,566.01	0.00	0.00	104,566.01
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,417,913.35	3,185,572.80	500,141.91	8,103,628.06
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	156,848.99	72,813.09	0.00	229,662.08
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)		91,016.37		91,016.37
--	Child Development (Fund 12)	274,485.73	200,236.00	0.00	474,721.73
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		28,800,089.59	21,288,732.81	3,559,669.26	53,648,491.66

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)	1,366,977.02
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	81,450.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,479,322.55
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,240,801.12
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,168,550.69
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	182,981,428.59
2	Total Allocated Costs (from Form PCR, Column 2, Total)	53,648,491.66
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	236,629,920.25
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	837,136.90
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,947,213.25
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,760,049.56
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	15,544,399.71
D. Total Direct Charged and Allocated Costs (B3 + C5)		252,174,319.96
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.41%