

# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**



## **2016-2017 Unaudited Actuals Financial Report**

**September 20, 2017**

# **West Contra Costa Unified School District**

## **2016-2017 UNAUDITED ACTUALS**

### **Board Members**

**Liz Block**  
*Board President*

**Val Cuevas**  
*Board Clerk*

**Tom Panas**  
*Board Member*

**Mister Phillips**  
*Board Member*

**Madeline Kronenberg**  
*Board Member*

### **District Staff**

**Matthew Duffy**  
*Superintendent*

**Christopher Mount-Benites**  
*Associate Superintendent  
Business Services*

**Regina Webber**  
*Executive Director  
Business Services*

# **SUMMARY OF ALL FUNDS**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2016-17 UNAUDITED ACTUALS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 1

	GENERAL FUND			SPECIAL	CAPITAL	OTHER	DISTRICT
	UNRESTRICTED	RESTRICTED	TOTAL	REVENUE FUNDS Schedule 2	OUTLAY FUNDS Schedule 3	FUNDS Schedule 4	
<b>REVENUES</b>							
Local Control Funding Formula	258,473,209	-	258,473,209	-	-	-	258,473,209
Federal Revenues	52,630	17,475,733	17,528,363	14,293,419	-	3,677,327	35,499,110
Other State Revenues	11,686,925	25,385,190	37,072,115	5,428,163	3,362,153	338,770	46,201,201
Other Local Revenues	3,896,386	17,367,518	21,263,904	1,527,677	4,217,853	98,348,796	125,358,230
Total Revenues	274,109,149	60,228,441	334,337,591	21,249,260	7,580,006	102,364,893	465,531,750
<b>EXPENDITURES</b>							
Certificated Salaries	92,768,751	34,468,657	127,237,408	2,527,085	-	-	129,764,492
Classified Salaries	32,513,052	23,160,920	55,673,972	7,431,169	1,581,351	136,302	64,822,795
Employee Benefits	53,720,070	22,202,042	75,922,112	3,572,815	626,279	70,144	80,191,350
Books and Supplies	6,248,530	5,027,612	11,276,142	6,705,877	7,375,123	2,921	25,360,064
Services and Other Operating Expenditures	30,889,516	28,728,890	59,618,406	570,188	6,213,192	18,205,191	84,606,977
Capital Outlay	5,689,392	1,277,565	6,966,957	242,542	42,850,775	-	50,060,274
Other Outgo	975,652	658,029	1,633,680	-	-	88,527,436	90,161,116
Direct/Indirect Support Costs	(1,963,758)	1,135,247	(828,511)	828,511	-	-	(0)
Total Expenditures	220,841,205	116,658,962	337,500,166	21,878,187	58,646,721	106,941,994	524,967,068
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	53,267,945	(56,430,520)	(3,162,576)	(628,927)	(51,066,715)	(4,577,101)	(59,435,318)
<b>OTHER FINANCING SOURCES AND (USES)</b>							
Interfund Transfers In	129,471	-	129,471	2,361,860	-	-	2,491,332
Interfund Transfers Out	(2,361,860)	-	(2,361,860)	-	(129,471)	-	(2,491,332)
Other Sources	5,250,000	-	5,250,000	-	-	50,000	5,300,000
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(56,387,745)	56,387,745	-	-	-	-	-
Total Other Financing Sources and Uses	(53,370,134)	56,387,745	3,017,611	2,361,860	(129,471)	50,000	5,300,000
<b>NET CHANGE IN FUND BALANCE</b>	(102,189)	(42,775)	(144,964)	1,732,933	(51,196,186)	(4,527,101)	(54,135,318)
<b>BEGINNING FUND BALANCE, JULY 1, 2016</b>	49,306,871	23,305,893	72,612,764	16,258,779	136,300,264	108,208,996	333,380,803
<b>PROJECTED ENDING FUND BALANCE JUNE 30, 2017</b>	\$ 49,204,682	\$ 23,263,118	\$ 72,467,799	\$ 17,991,712	\$ 85,104,078	\$ 103,681,895	\$ 279,245,485

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2016-17 UNAUDITED ACTUALS**

Schedule 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUNDS**

**REVENUES**

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	408,193	544,657	13,340,569	-	-	14,293,419
Other State Revenues	2,586,147	1,942,710	899,306	-	-	5,428,163
Other Local Revenues	327,327	54,544	1,034,731	-	111,076	1,527,677
Total Revenues	3,321,667	2,541,911	15,274,606	-	111,076	21,249,260

**EXPENDITURES**

Certificated Salaries	1,560,009	967,076	-	-	-	2,527,085
Classified Salaries	669,233	1,017,037	5,744,899	-	-	7,431,169
Employee Benefits	508,343	746,892	2,317,580	-	-	3,572,815
Books and Supplies	83,211	45,682	6,576,985	-	-	6,705,877
Services and Other Operating Expenditures	199,002	80,880	290,306	-	-	570,188
Capital Outlay	-	-	242,542	-	-	242,542
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	1,834	156,631	670,046	-	-	828,511
Total Expenditures	3,021,632	3,014,197	15,842,357	-	-	21,878,187

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

300,034	(472,286)	(567,751)	-	111,076	(628,927)
---------	-----------	-----------	---	---------	-----------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	361,860	-	-	2,000,000	2,361,860
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	361,860	-	-	2,000,000	2,361,860

**NET CHANGE IN FUND BALANCE**

300,034	(110,426)	(567,751)	-	2,111,076	1,732,933
---------	-----------	-----------	---	-----------	-----------

**BEGINNING FUND BALANCE, JULY 1, 2016**

1,231,086	110,439	3,098,934	-	11,818,320	16,258,779
-----------	---------	-----------	---	------------	------------

**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2017**

1,531,121	13	2,531,183	-	13,929,395	17,991,712
-----------	----	-----------	---	------------	------------

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT  
2016-17 UNAUDITED ACTUALS**

Schedule 3

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**CAPITAL OUTLAY FUNDS**

**REVENUES**

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
Local Control Funding Formula	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	2,740,128	622,025	3,362,153
Other Local Revenues	880,281	1,987,892	11	1,349,670	4,217,853
Total Revenues	880,281	1,987,892	2,740,139	1,971,695	7,580,006

**EXPENDITURES**

Certificated Salaries	-	-	-	-	-
Classified Salaries	1,581,351	-	-	-	1,581,351
Employee Benefits	626,279	-	-	-	626,279
Books and Supplies	7,368,701	-	-	6,422	7,375,123
Services and Other Operating Expenditures	4,051,876	462,463	-	1,698,853	6,213,192
Capital Outlay	41,629,774	299,494	-	921,507	42,850,775
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	55,257,981	761,957	-	2,626,782	58,646,721

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

(54,377,700)	1,225,934	2,740,139	(655,088)	(51,066,715)
--------------	-----------	-----------	-----------	--------------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	(129,471)	(129,471)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	(129,471)	(129,471)

**NET CHANGE IN FUND BALANCE**

(54,377,700)	1,225,934	2,740,139	(784,559)	(51,196,186)
--------------	-----------	-----------	-----------	--------------

**BEGINNING FUND BALANCE, JULY 1, 2016**

126,941,178	5,550,870	1,451	3,806,766	136,300,264
-------------	-----------	-------	-----------	-------------

**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2017**

72,563,477	6,776,804	2,741,590	3,022,206	85,104,078
------------	-----------	-----------	-----------	------------

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2016-17 UNAUDITED ACTUALS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

Schedule 4

**OTHER FUNDS**

**REVENUES**

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	3,677,327	-	-	-	-	3,677,327
Other State Revenues	338,770	-	-	-	-	338,770
Other Local Revenues	78,141,078	-	-	1,747,730	18,459,988	98,348,796
Total Revenues	82,157,175	-	-	1,747,730	18,459,988	102,364,893

**EXPENDITURES**

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	136,302	-	136,302
Employee Benefits	-	-	-	70,144	-	70,144
Books and Supplies	-	-	-	2,921	-	2,921
Services and Other Operating Expenditures	-	-	-	2,405,261	15,799,931	18,205,191
Capital Outlay	-	-	-	-	-	-
Other Outgo	88,527,436	-	-	-	-	88,527,436
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	88,527,436	-	-	2,614,627	15,799,931	106,941,994

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

(6,370,261)	-	-	(866,897)	2,660,057	(4,577,101)
-------------	---	---	-----------	-----------	-------------

**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	50,000	-	50,000
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	50,000	-	50,000

**NET CHANGE IN FUND BALANCE**

(6,370,261)	-	-	(816,897)	2,660,057	(4,527,101)
-------------	---	---	-----------	-----------	-------------

**BEGINNING FUND BALANCE, JULY 1, 2016**

83,297,911	940,112	-	3,280,373	20,690,599	108,208,996
------------	---------	---	-----------	------------	-------------

**PROJECTED ENDING FUND BALANCE  
JUNE 30, 2017**

76,927,650	940,112	-	2,463,476	23,350,656	103,681,895
------------	---------	---	-----------	------------	-------------

**2016-2017 UNAUDITED ACTUALS  
STATE FORMS**



G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

			2016-17 Unaudited Actuals			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	258,473,209.00	0.00	258,473,209.00	267,138,118.00	0.00	267,138,118.00	3.4%
2) Federal Revenue		8100-8299	52,630.00	17,475,733.28	17,528,363.28	0.00	19,295,422.00	19,295,422.00	10.1%
3) Other State Revenue		8300-8599	11,686,924.98	25,385,189.95	37,072,114.93	5,056,871.00	26,666,979.00	31,723,850.00	-14.4%
4) Other Local Revenue		8600-8799	3,896,385.51	17,367,518.21	21,263,903.72	1,730,922.00	16,673,304.00	18,404,226.00	-13.4%
5) TOTAL, REVENUES			274,109,149.49	60,228,441.44	334,337,590.93	273,925,911.00	62,635,705.00	336,561,616.00	0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	92,768,751.03	34,468,656.55	127,237,407.58	95,554,851.00	35,892,881.00	131,447,732.00	3.3%
2) Classified Salaries		2000-2999	32,513,052.08	23,160,920.38	55,673,972.46	31,177,130.00	24,074,089.00	55,251,219.00	-0.8%
3) Employee Benefits		3000-3999	53,720,069.87	22,202,042.37	75,922,112.24	58,729,506.00	26,298,226.00	85,027,732.00	12.0%
4) Books and Supplies		4000-4999	6,248,530.36	5,027,611.82	11,276,142.18	6,179,505.00	6,518,013.00	12,697,518.00	12.6%
5) Services and Other Operating Expenditures		5000-5999	30,889,515.79	28,728,889.95	59,618,405.74	34,261,254.00	23,152,569.00	57,413,823.00	-3.7%
6) Capital Outlay		6000-6999	5,689,391.88	1,277,565.24	6,966,957.12	248,871.00	978,272.00	1,227,143.00	-82.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	975,651.75	658,028.63	1,633,680.38	1,250,202.00	725,297.00	1,975,499.00	20.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,963,758.03)	1,135,246.79	(828,511.24)	(2,232,840.00)	1,185,602.00	(1,047,238.00)	26.4%
9) TOTAL, EXPENDITURES			220,841,204.73	116,658,961.73	337,500,166.46	225,168,479.00	118,824,949.00	343,993,428.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,267,944.76	(56,430,520.29)	(3,162,575.53)	48,757,432.00	(56,189,244.00)	(7,431,812.00)	135.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	129,471.31	0.00	129,471.31	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,361,860.19	0.00	2,361,860.19	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	5,250,000.00	0.00	5,250,000.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(56,387,745.35)	56,387,745.35	0.00	(55,076,664.00)	55,076,664.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,370,134.23)	56,387,745.35	3,017,611.12	(55,076,664.00)	55,076,664.00	0.00	-100.0%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(102,189.47)	(42,774.94)	(144,964.41)	(6,319,232.00)	(1,112,580.00)	(7,431,812.00)	5026.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,306,871.16	23,305,892.70	72,612,763.86	49,204,681.69	23,263,117.76	72,467,799.45	-0.2%
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)			49,306,871.16	23,305,892.70	72,612,763.86	49,204,681.69	23,263,117.76	72,467,799.45	-0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,306,871.16	23,305,892.70	72,612,763.86	49,204,681.69	23,263,117.76	72,467,799.45	-0.2%
2) Ending Balance, June 30 (E + F1e)			49,204,681.69	23,263,117.76	72,467,799.45	42,885,449.69	22,150,537.76	65,035,987.45	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	278,759.65	0.00	278,759.65	230,000.00	0.00	230,000.00	-17.5%
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	23,263,117.76	23,263,117.76	0.00	22,150,537.76	22,150,537.76	-4.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
E-Rate Technology	0000	9760	500,000.00		500,000.00				
E-Rate Technology	0000	9760				500,000.00		500,000.00	
d) Assigned									
Other Assignments		9780	1,287,850.00	0.00	1,287,850.00	1,287,850.00	0.00	1,287,850.00	0.0%
Reserve pending attendance audit (Mid)	0000	9780	1,287,850.00		1,287,850.00				
Reserve pending attendance audit (Mid)	0000	9780				1,287,850.00		1,287,850.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,497,964.00	0.00	10,497,964.00	10,567,783.00	0.00	10,567,783.00	0.7%
Unassigned/Unappropriated Amount		9790	36,570,108.04	0.00	36,570,108.04	30,229,816.69	0.00	30,229,816.69	-17.3%

			2016-17 Unaudited Actuals			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	48,788,840.99	26,873,450.96	75,662,291.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	33,256.21	0.00	33,256.21				
c) in Revolving Fund		9130	70,000.00	0.00	70,000.00				
d) with Fiscal Agent		9135	209,413.73	0.00	209,413.73				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	10,025,959.21	0.00	10,025,959.21				
3) Accounts Receivable		9200	127,180.13	56,459.49	183,639.62				
4) Due from Grantor Government		9290	11,371,049.77	5,784,566.61	17,155,616.38				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	278,759.65	0.00	278,759.65				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			70,904,459.69	32,714,477.06	103,618,936.75				
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	21,467,146.00	6,567,016.41	28,034,162.41				
2) Due to Grantor Governments		9590	232,632.00	333,930.58	566,562.58				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,550,412.31	2,550,412.31				
6) TOTAL, LIABILITIES			21,699,778.00	9,451,359.30	31,151,137.30				
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									

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>Description</b>	<b>Resource Codes</b>	<b>Object Codes</b>							
(must agree with line F2) (G9 + H2) - (I6 + J2)			49,204,681.69	23,263,117.76	72,467,799.45				

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	142,261,347.00	0.00	142,261,347.00	161,191,753.00	0.00	161,191,753.00	13.3%
Education Protection Account State Aid - Current Year		8012	37,068,234.00	0.00	37,068,234.00	34,527,181.00	0.00	34,527,181.00	-6.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	628,190.00	0.00	628,190.00	613,906.00	0.00	613,906.00	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,732.00	0.00	3,732.00	3,665.00	0.00	3,665.00	-1.8%
County & District Taxes Secured Roll Taxes		8041	63,066,064.00	0.00	63,066,064.00	64,614,952.00	0.00	64,614,952.00	2.5%
Unsecured Roll Taxes		8042	2,405,876.00	0.00	2,405,876.00	2,410,475.00	0.00	2,410,475.00	0.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,502,497.00	0.00	3,502,497.00	3,146,831.00	0.00	3,146,831.00	-10.2%
Education Revenue Augmentation Fund (ERAF)		8045	13,423,939.00	0.00	13,423,939.00	11,824,185.00	0.00	11,824,185.00	-11.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,643,677.00	0.00	8,643,677.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			271,003,556.00	0.00	271,003,556.00	278,332,948.00	0.00	278,332,948.00	2.7%
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	(12,530,347.00)	0.00	(12,530,347.00)	(11,194,830.00)	0.00	(11,194,830.00)	-10.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			258,473,209.00	0.00	258,473,209.00	267,138,118.00	0.00	267,138,118.00	3.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,500,439.00	5,500,439.00	0.00	5,400,000.00	5,400,000.00	-1.8%
Special Education Discretionary Grants		8182	0.00	1,560,458.04	1,560,458.04	0.00	1,479,482.00	1,479,482.00	-5.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,431,750.09	6,431,750.09		7,097,959.00	7,097,959.00	10.4%
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		1,419,936.95	1,419,936.95		1,814,899.00	1,814,899.00	27.8%
Title III, Part A, Immigrant Education Program	4201	8290		107,760.52	107,760.52		106,374.00	106,374.00	-1.3%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,111,628.68	1,111,628.68		1,541,748.00	1,541,748.00	38.7%
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		322,323.72	322,323.72		335,192.00	335,192.00	4.0%
Career and Technical Education	3500-3599	8290		271,373.47	271,373.47		275,382.00	275,382.00	1.5%
All Other Federal Revenue	All Other	8290	52,630.00	750,062.81	802,692.81	0.00	1,244,386.00	1,244,386.00	55.0%
<b>TOTAL, FEDERAL REVENUE</b>			52,630.00	17,475,733.28	17,528,363.28	0.00	19,295,422.00	19,295,422.00	10.1%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		17,374,493.00	17,374,493.00		17,301,964.00	17,301,964.00	-0.4%
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	6,815,651.00	0.00	6,815,651.00	1,159,988.00	0.00	1,159,988.00	-83.0%
Lottery - Unrestricted and Instructional Materials		8560	4,244,092.81	304,358.28	4,548,451.09	3,896,883.00	1,217,776.00	5,114,659.00	12.4%
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		3,525,791.27	3,525,791.27		3,505,467.00	3,505,467.00	-0.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		72,167.00	72,167.00		1,300,000.00	1,300,000.00	1701.4%
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		412,766.06	412,766.06		146,272.00	146,272.00	-64.6%
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	627,181.17	3,695,614.34	4,322,795.51	0.00	3,195,500.00	3,195,500.00	-26.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,686,924.98</b>	<b>25,385,189.95</b>	<b>37,072,114.93</b>	<b>5,056,871.00</b>	<b>26,666,979.00</b>	<b>31,723,850.00</b>	<b>-14.4%</b>

			2016-17 Unaudited Actuals			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	9,665,449.99	9,665,449.99	0.00	9,751,593.00	9,751,593.00	0.9%
Other		8622	0.00	5,549,001.84	5,549,001.84	0.00	5,550,000.00	5,550,000.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	832,516.65	49,164.00	881,680.65	430,922.00	0.00	430,922.00	-51.1%
Interest		8660	894,281.02	0.00	894,281.02	100,000.00	0.00	100,000.00	-88.8%
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	0.00	20,952.76	20,952.76	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,169,587.84	2,082,949.62	4,252,537.46	1,200,000.00	1,371,711.00	2,571,711.00	-39.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			3,896,385.51	17,367,518.21	21,263,903.72	1,730,922.00	16,673,304.00	18,404,226.00	-13.4%
TOTAL, REVENUES			274,109,149.49	60,228,441.44	334,337,590.93	273,925,911.00	62,635,705.00	336,561,616.00	0.7%

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	77,716,429.99	23,038,152.71	100,754,582.70	78,697,094.00	23,305,749.00	102,002,843.00	1.2%
Certificated Pupil Support Salaries		1200	2,554,444.75	6,159,867.12	8,714,311.87	3,213,170.00	6,350,733.00	9,563,903.00	9.7%
Certificated Supervisors' and Administrators' Salaries		1300	10,650,278.32	2,214,830.74	12,865,109.06	11,651,001.00	2,782,500.00	14,433,501.00	12.2%
Other Certificated Salaries		1900	1,847,597.97	3,055,805.98	4,903,403.95	1,993,586.00	3,453,899.00	5,447,485.00	11.1%
TOTAL, CERTIFICATED SALARIES			92,768,751.03	34,468,656.55	127,237,407.58	95,554,851.00	35,892,881.00	131,447,732.00	3.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,137,635.57	12,790,452.74	14,928,088.31	2,317,536.00	13,903,452.00	16,220,988.00	8.7%
Classified Support Salaries		2200	11,850,335.58	5,754,408.47	17,604,744.05	10,679,218.00	6,119,148.00	16,798,366.00	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	3,562,649.14	666,461.41	4,229,110.55	3,850,570.00	774,876.00	4,625,446.00	9.4%
Clerical, Technical and Office Salaries		2400	11,803,067.22	2,331,963.76	14,135,030.98	11,390,455.00	2,176,294.00	13,566,749.00	-4.0%
Other Classified Salaries		2900	3,159,364.57	1,617,634.00	4,776,998.57	2,939,351.00	1,100,319.00	4,039,670.00	-15.4%
TOTAL, CLASSIFIED SALARIES			32,513,052.08	23,160,920.38	55,673,972.46	31,177,130.00	24,074,089.00	55,251,219.00	-0.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,292,916.99	3,657,330.29	14,950,247.28	13,463,386.00	4,625,878.00	18,089,264.00	21.0%
PERS		3201-3202	3,879,441.65	2,732,719.82	6,612,161.47	4,906,526.00	3,769,679.00	8,676,205.00	31.2%
OASDI/Medicare/Alternative		3301-3302	3,706,215.34	2,168,279.31	5,874,494.65	3,622,118.00	2,321,109.00	5,943,227.00	1.2%
Health and Welfare Benefits		3401-3402	17,841,470.45	7,024,883.48	24,866,353.93	19,621,415.00	8,291,258.00	27,912,673.00	12.3%
Unemployment Insurance		3501-3502	62,891.63	28,990.33	91,881.96	63,254.00	29,994.00	93,248.00	1.5%
Workers' Compensation		3601-3602	3,682,967.20	1,689,949.02	5,372,916.22	3,588,786.00	1,722,586.00	5,311,372.00	-1.1%
OPEB, Allocated		3701-3702	12,596,258.63	4,601,297.12	17,197,555.75	12,919,769.00	5,305,558.00	18,225,327.00	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	657,907.98	298,593.00	956,500.98	544,252.00	232,164.00	776,416.00	-18.8%
TOTAL, EMPLOYEE BENEFITS			53,720,069.87	22,202,042.37	75,922,112.24	58,729,506.00	26,298,226.00	85,027,732.00	12.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,008,655.13	1,164,466.50	3,173,121.63	2,327,709.00	2,098,214.00	4,425,923.00	39.5%
Books and Other Reference Materials		4200	402,048.88	173,490.21	575,539.09	544,400.00	20,305.00	564,705.00	-1.9%
Materials and Supplies		4300	2,784,703.79	2,980,370.28	5,765,074.07	2,956,144.00	4,056,533.00	7,012,677.00	21.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,053,122.56	709,284.83	1,762,407.39	351,252.00	342,961.00	694,213.00	-60.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,248,530.36	5,027,611.82	11,276,142.18	6,179,505.00	6,518,013.00	12,697,518.00	12.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,226,543.60	3,585,106.73	5,811,650.33	2,001,628.00	3,457,100.00	5,458,728.00	-6.1%
Travel and Conferences		5200	410,647.90	728,116.93	1,138,764.83	374,391.00	551,101.00	925,492.00	-18.7%
Dues and Memberships		5300	71,089.42	29,648.66	100,738.08	81,709.00	27,000.00	108,709.00	7.9%
Insurance		5400 - 5450	1,680,062.29	0.00	1,680,062.29	1,785,928.00	0.00	1,785,928.00	6.3%
Operations and Housekeeping Services		5500	5,990,587.54	0.00	5,990,587.54	5,281,000.00	0.00	5,281,000.00	-11.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	835,101.18	1,195,864.87	2,030,966.05	947,720.00	1,506,830.00	2,454,550.00	20.9%
Transfers of Direct Costs		5710	(4,903,588.05)	4,903,588.05	0.00	(18,132.00)	18,132.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	181,598.21	78,846.29	260,444.50	160,473.00	13,912.00	174,385.00	-33.0%
Professional/Consulting Services and Operating Expenditures		5800	23,408,342.04	18,182,792.76	41,591,134.80	22,050,738.00	17,559,724.00	39,610,462.00	-4.8%
Communications		5900	989,131.66	24,925.66	1,014,057.32	1,595,799.00	18,770.00	1,614,569.00	59.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,889,515.79	28,728,889.95	59,618,405.74	34,261,254.00	23,152,569.00	57,413,823.00	-3.7%

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	3,486.53	0.00	3,486.53	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	20,016.00	20,016.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,274,023.07	732,542.44	6,006,565.51	19,200.00	785,733.00	804,933.00	-86.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	411,882.28	525,006.80	936,889.08	229,671.00	192,539.00	422,210.00	-54.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,689,391.88	1,277,565.24	6,966,957.12	248,871.00	978,272.00	1,227,143.00	-82.4%
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	65,479.00	0.00	65,479.00	65,000.00	0.00	65,000.00	-0.7%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	658,028.63	658,028.63	0.00	725,297.00	725,297.00	10.2%

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)	
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	305,172.75	0.00	305,172.75	435,202.00	0.00	435,202.00	42.6%
Other Debt Service - Principal		7439	605,000.00	0.00	605,000.00	750,000.00	0.00	750,000.00	24.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			975,651.75	658,028.63	1,633,680.38	1,250,202.00	725,297.00	1,975,499.00	20.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,135,246.83)	1,135,246.79	(0.04)	(1,185,602.00)	1,185,602.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(828,511.20)	0.00	(828,511.20)	(1,047,238.00)	0.00	(1,047,238.00)	26.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,963,758.03)	1,135,246.79	(828,511.24)	(2,232,840.00)	1,185,602.00	(1,047,238.00)	26.4%
TOTAL, EXPENDITURES			220,841,204.73	116,658,961.73	337,500,166.46	225,168,479.00	118,824,949.00	343,993,428.00	1.9%



			2016-17 Unaudited Actuals			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	129,471.31	0.00	129,471.31	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			129,471.31	0.00	129,471.31	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	361,860.19	0.00	361,860.19	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	2,000,000.00	0.00	2,000,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,361,860.19	0.00	2,361,860.19	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds  Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources  Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	5,250,000.00	0.00	5,250,000.00	0.00	0.00	0.00	-100.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			5,250,000.00	0.00	5,250,000.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(56,387,745.35)	56,387,745.35	0.00	(55,076,664.00)	55,076,664.00	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			(56,387,745.35)	56,387,745.35	0.00	(55,076,664.00)	55,076,664.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(53,370,134.23)	56,387,745.35	3,017,611.12	(55,076,664.00)	55,076,664.00	0.00	-100.0%

			2016-17 Unaudited Actuals			2017-18 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	258,473,209.00	0.00	258,473,209.00	267,138,118.00	0.00	267,138,118.00	3.4%
2) Federal Revenue		8100-8299	52,630.00	17,475,733.28	17,528,363.28	0.00	19,295,422.00	19,295,422.00	10.1%
3) Other State Revenue		8300-8599	11,686,924.98	25,385,189.95	37,072,114.93	5,056,871.00	26,666,979.00	31,723,850.00	-14.4%
4) Other Local Revenue		8600-8799	3,896,385.51	17,367,518.21	21,263,903.72	1,730,922.00	16,673,304.00	18,404,226.00	-13.4%
5) TOTAL, REVENUES			274,109,149.49	60,228,441.44	334,337,590.93	273,925,911.00	62,635,705.00	336,561,616.00	0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		119,702,689.03	60,480,005.69	180,182,694.72	127,429,120.00	59,445,125.00	186,874,245.00	3.7%
2) Instruction - Related Services	2000-2999		30,841,983.06	16,242,332.43	47,084,315.49	33,254,565.00	15,872,684.00	49,127,249.00	4.3%
3) Pupil Services	3000-3999		17,146,129.94	18,364,015.28	35,510,145.22	17,293,807.00	17,627,774.00	34,921,581.00	-1.7%
4) Ancillary Services	4000-4999		1,307,318.89	5,410,668.63	6,717,987.52	881,839.00	5,069,045.00	5,950,884.00	-11.4%
5) Community Services	5000-5999		243,261.59	162,447.50	405,709.09	139,696.00	134,092.00	273,788.00	-32.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		23,072,357.77	1,344,767.91	24,417,125.68	24,127,289.00	1,273,857.00	25,401,146.00	4.0%
8) Plant Services	8000-8999		27,551,812.70	13,996,695.66	41,548,508.36	20,791,961.00	18,677,075.00	39,469,036.00	-5.0%
9) Other Outgo	9000-9999	Except 7600-7699	975,651.75	658,028.63	1,633,680.38	1,250,202.00	725,297.00	1,975,499.00	20.9%
10) TOTAL, EXPENDITURES			220,841,204.73	116,658,961.73	337,500,166.46	225,168,479.00	118,824,949.00	343,993,428.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			53,267,944.76	(56,430,520.29)	(3,162,575.53)	48,757,432.00	(56,189,244.00)	(7,431,812.00)	135.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		129,471.31	0.00	129,471.31	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		2,361,860.19	0.00	2,361,860.19	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		5,250,000.00	0.00	5,250,000.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(56,387,745.35)	56,387,745.35	0.00	(55,076,664.00)	55,076,664.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,370,134.23)	56,387,745.35	3,017,611.12	(55,076,664.00)	55,076,664.00	0.00	-100.0%

			2016-17 Unaudited Actuals			2017-18 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,189.47)	(42,774.94)	(144,964.41)	(6,319,232.00)	(1,112,580.00)	(7,431,812.00)	5026.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,306,871.16	23,305,892.70	72,612,763.86	49,204,681.69	23,263,117.76	72,467,799.45	-0.2%
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)			49,306,871.16	23,305,892.70	72,612,763.86	49,204,681.69	23,263,117.76	72,467,799.45	-0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,306,871.16	23,305,892.70	72,612,763.86	49,204,681.69	23,263,117.76	72,467,799.45	-0.2%
2) Ending Balance, June 30 (E + F1e)			49,204,681.69	23,263,117.76	72,467,799.45	42,885,449.69	22,150,537.76	65,035,987.45	-10.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	278,759.65	0.00	278,759.65	230,000.00	0.00	230,000.00	-17.5%
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	23,263,117.76	23,263,117.76	0.00	22,150,537.76	22,150,537.76	-4.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	0.0%
E-Rate Technology	0000	9760	500,000.00		500,000.00				
E-Rate Technology	0000	9760				500,000.00		500,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,287,850.00	0.00	1,287,850.00	1,287,850.00	0.00	1,287,850.00	0.0%
Reserve pending attendance audit (Mid	0000	9780	1,287,850.00		1,287,850.00				
Reserve pending attendance audit (Mid	0000	9780				1,287,850.00		1,287,850.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,497,964.00	0.00	10,497,964.00	10,567,783.00	0.00	10,567,783.00	0.7%
Unassigned/Unappropriated Amount		9790	36,570,108.04	0.00	36,570,108.04	30,229,816.69	0.00	30,229,816.69	-17.3%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
3345	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	0.04	0.04
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Pr	0.00	1.00
5640	Medi-Cal Billing Option	1,483,561.72	1,483,561.72
6230	California Clean Energy Jobs Act	864,953.47	864,953.47
6264	Educator Effectiveness (15-16)	128,358.75	2,752.75
6300	Lottery: Instructional Materials	2,370,287.55	2,370,287.55
6500	Special Education	78,073.18	78,073.18
6512	Special Ed: Mental Health Services	3,723,308.66	3,723,308.66
7338	College Readiness Block Grant	878,413.00	878,413.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,869,507.39	1,869,507.39
9010	Other Restricted Local	11,866,654.00	10,879,679.00
Total, Restricted Balance		23,263,117.76	22,150,537.76

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	408,192.98	408,193.00	0.0%
3) Other State Revenue		8300-8599	2,586,147.00	2,457,146.00	-5.0%
4) Other Local Revenue		8600-8799	327,326.94	331,661.00	1.3%
5) TOTAL, REVENUES			3,321,666.92	3,197,000.00	-3.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,560,008.83	1,515,142.00	-2.9%
2) Classified Salaries		2000-2999	669,233.20	739,790.00	10.5%
3) Employee Benefits		3000-3999	508,343.46	653,527.00	28.6%
4) Books and Supplies		4000-4999	83,210.98	29,020.00	-65.1%
5) Services and Other Operating Expenditures		5000-5999	199,001.89	90,832.00	-54.4%
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	1,834.07	168,689.00	9097.5%
9) TOTAL, EXPENDITURES			3,021,632.43	3,197,000.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300,034.49	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300,034.49	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,231,086.07	1,531,120.56	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,086.07	1,531,120.56	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,231,086.07	1,531,120.56	24.4%
2) Ending Balance, June 30 (E + F1e)			1,531,120.56	1,531,120.56	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		9740	627,605.50	627,605.50	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	903,515.06	903,515.06	0.0%
Unassigned/Unappropriated	0000	9780	903,515.06		
Unassigned/Unappropriated	0000	9780		903,515.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,197,390.35		
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	5.65		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	436,349.54		
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			1,633,745.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	102,624.98		
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			102,624.98		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,531,120.56		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	(0.03)	0.00	-100.0%
All Other Federal Revenue	All Other	8290	408,193.01	408,193.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			408,192.98	408,193.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,571,864.00	2,457,146.00	-4.5%
All Other State Revenue	All Other	8590	14,283.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,586,147.00	2,457,146.00	-5.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,137.30	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	205,248.68	234,786.00	14.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	114,940.96	96,875.00	-15.7%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>327,326.94</b>	<b>331,661.00</b>	<b>1.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,321,666.92</b>	<b>3,197,000.00</b>	<b>-3.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,360,642.48	1,331,095.00	-2.2%
Certificated Pupil Support Salaries		1200	11,377.24	20,000.00	75.8%
Certificated Supervisors' and Administrators' Salaries		1300	156,849.84	137,674.00	-12.2%
Other Certificated Salaries		1900	31,139.27	26,373.00	-15.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,560,008.83</b>	<b>1,515,142.00</b>	<b>-2.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	89,340.12	150,000.00	67.9%
Classified Support Salaries		2200	136,557.46	103,005.00	-24.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	277,781.04	361,785.00	30.2%
Other Classified Salaries		2900	165,554.58	125,000.00	-24.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>669,233.20</b>	<b>739,790.00</b>	<b>10.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	122,245.51	189,453.00	55.0%
PERS		3201-3202	57,062.27	88,947.00	55.9%
OASDI/Medicare/Alternative		3301-3302	70,519.48	77,065.00	9.3%
Health and Welfare Benefits		3401-3402	126,959.03	151,698.00	19.5%
Unemployment Insurance		3501-3502	1,115.70	1,115.00	-0.1%
Workers' Compensation		3601-3602	65,146.29	64,999.00	-0.2%
OPEB, Allocated		3701-3702	60,195.18	76,650.00	27.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,100.00	3,600.00	-29.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>508,343.46</b>	<b>653,527.00</b>	<b>28.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	44,344.69	700.00	-98.4%
Materials and Supplies		4300	38,866.29	28,320.00	-27.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>83,210.98</b>	<b>29,020.00</b>	<b>-65.1%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	70.42	0.00	-100.0%
Dues and Memberships		5300	285.00	250.00	-12.3%
Insurance		5400-5450	16,029.85	17,830.00	11.2%
Operations and Housekeeping Services		5500	47,068.37	55,596.00	18.1%
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	(1,035.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	117,173.37	15,035.00	-87.2%
Communications		5900	19,409.88	2,121.00	-89.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>199,001.89</b>	<b>90,832.00</b>	<b>-54.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,834.07	168,689.00	9097.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			1,834.07	168,689.00	9097.5%
<b>TOTAL, EXPENDITURES</b>			3,021,632.43	3,197,000.00	5.8%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	408,192.98	408,193.00	0.0%
3) Other State Revenue		8300-8599	2,586,147.00	2,457,146.00	-5.0%
4) Other Local Revenue		8600-8799	327,326.94	331,661.00	1.3%
5) TOTAL, REVENUES			3,321,666.92	3,197,000.00	-3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,764,853.61	1,779,242.00	0.8%
2) Instruction - Related Services	2000-2999		971,673.46	985,060.00	1.4%
3) Pupil Services	3000-3999		13,551.37	23,815.00	75.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,834.07	168,689.00	9097.5%
8) Plant Services	8000-8999		269,719.92	240,194.00	-10.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,021,632.43	3,197,000.00	5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			300,034.49	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300,034.49	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,231,086.07	1,531,120.56	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,086.07	1,531,120.56	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,231,086.07	1,531,120.56	24.4%
2) Ending Balance, June 30 (E + F1e)			1,531,120.56	1,531,120.56	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		9740	627,605.50	627,605.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	903,515.06	903,515.06	0.0%
Unassigned/Unappropriated	0000	9780	903,515.06		
Unassigned/Unappropriated	0000	9780		903,515.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
3913	Adult Education: Adult Secondary Education	0.01	0.01
6391	Adult Education Block Grant Program	576,015.93	576,015.93
9010	Other Restricted Local	51,589.56	51,589.56
Total, Restricted Balance		627,605.50	627,605.50

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	544,657.38	800,000.00	46.9%
3) Other State Revenue		8300-8599	1,942,710.01	2,656,999.00	36.8%
4) Other Local Revenue		8600-8799	54,543.74	0.00	-100.0%
5) TOTAL, REVENUES			2,541,911.13	3,456,999.00	36.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	967,075.68	1,206,069.00	24.7%
2) Classified Salaries		2000-2999	1,017,036.88	1,091,592.00	7.3%
3) Employee Benefits		3000-3999	746,891.55	880,185.00	17.8%
4) Books and Supplies		4000-4999	45,681.77	81,020.00	77.4%
5) Services and Other Operating Expenditures		5000-5999	80,879.83	17,830.00	-78.0%
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	156,631.46	180,303.00	15.1%
9) TOTAL, EXPENDITURES			3,014,197.17	3,456,999.00	14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(472,286.04)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	361,860.19	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			361,860.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(110,425.85)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,439.30	13.45	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,439.30	13.45	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,439.30	13.45	-100.0%
2) Ending Balance, June 30 (E + F1e)			13.45	13.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13.45	13.45	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.80		
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	86,216.20		
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			86,217.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	28,440.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	57,763.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			86,203.55		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13.45		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	544,657.38	800,000.00	46.9%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>544,657.38</b>	<b>800,000.00</b>	<b>46.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,836,769.23	2,656,999.00	44.7%
All Other State Revenue	All Other	8590	105,940.78	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,942,710.01</b>	<b>2,656,999.00</b>	<b>36.8%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	54,543.74	0.00	-100.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>54,543.74</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,541,911.13</b>	<b>3,456,999.00</b>	<b>36.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	900,782.55	1,143,784.00	27.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	62,412.37	62,285.00	-0.2%
Other Certificated Salaries		1900	3,880.76	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>967,075.68</b>	<b>1,206,069.00</b>	<b>24.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	725,528.43	836,317.00	15.3%
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	221,888.81	212,159.00	-4.4%
Other Classified Salaries		2900	69,619.64	43,116.00	-38.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,017,036.88</b>	<b>1,091,592.00</b>	<b>7.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	120,166.27	174,036.00	44.8%
PERS		3201-3202	122,219.52	169,039.00	38.3%
OASDI/Medicare/Alternative		3301-3302	90,446.53	100,366.00	11.0%
Health and Welfare Benefits		3401-3402	191,251.13	197,851.00	3.5%
Unemployment Insurance		3501-3502	998.31	1,126.00	12.8%
Workers' Compensation		3601-3602	58,338.20	65,970.00	13.1%
OPEB, Allocated		3701-3702	152,701.59	163,277.00	6.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,770.00	8,520.00	-20.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>746,891.55</b>	<b>880,185.00</b>	<b>17.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,681.77	81,020.00	77.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,681.77</b>	<b>81,020.00</b>	<b>77.4%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,195.98	0.00	-100.0%
Dues and Memberships		5300	1,050.00	0.00	-100.0%
Insurance		5400-5450	16,856.48	17,830.00	5.8%
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	8,617.34	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	40,127.58	0.00	-100.0%
Communications		5900	32.45	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>80,879.83</b>	<b>17,830.00</b>	<b>-78.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	156,631.46	180,303.00	15.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>156,631.46</b>	<b>180,303.00</b>	<b>15.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,014,197.17</b>	<b>3,456,999.00</b>	<b>14.7%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	361,860.19	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			361,860.19	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			361,860.19	0.00	-100.0%



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	544,657.38	800,000.00	46.9%
3) Other State Revenue		8300-8599	1,942,710.01	2,656,999.00	36.8%
4) Other Local Revenue		8600-8799	54,543.74	0.00	-100.0%
5) TOTAL, REVENUES			2,541,911.13	3,456,999.00	36.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,237,405.94	2,771,118.00	23.9%
2) Instruction - Related Services	2000-2999		537,952.32	435,370.00	-19.1%
3) Pupil Services	3000-3999		76,278.32	70,208.00	-8.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		156,631.46	180,303.00	15.1%
8) Plant Services	8000-8999		5,929.13	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,014,197.17	3,456,999.00	14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(472,286.04)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	361,860.19	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			361,860.19	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(110,425.85)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,439.30	13.45	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,439.30	13.45	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,439.30	13.45	-100.0%
2) Ending Balance, June 30 (E + F1e)			13.45	13.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13.45	13.45	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	13.45	13.45
Total, Restricted Balance		13.45	13.45

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,340,568.82	13,257,000.00	-0.6%
3) Other State Revenue		8300-8599	899,306.13	911,000.00	1.3%
4) Other Local Revenue		8600-8799	1,034,730.91	945,433.00	-8.6%
5) TOTAL, REVENUES			15,274,605.86	15,113,433.00	-1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,744,899.06	6,221,093.00	8.3%
3) Employee Benefits		3000-3999	2,317,579.53	2,814,010.00	21.4%
4) Books and Supplies		4000-4999	6,576,984.66	4,801,019.00	-27.0%
5) Services and Other Operating Expenditures		5000-5999	290,306.14	379,065.00	30.6%
6) Capital Outlay		6000-6999	242,542.03	200,000.00	-17.5%
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	670,045.67	698,246.00	4.2%
9) TOTAL, EXPENDITURES			15,842,357.09	15,113,433.00	-4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(567,751.23)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(567,751.23)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,098,934.03	2,531,182.80	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,098,934.03	2,531,182.80	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,098,934.03	2,531,182.80	-18.3%
2) Ending Balance, June 30 (E + F1e)			2,531,182.80	2,531,182.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	621,728.89	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,882,551.56	2,504,280.45	33.0%
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	26,902.35	26,902.35	0.0%
Unassigned/Unappropriated	0000	9780	26,902.35		
Unassigned/Unappropriated	0000	9780		26,902.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	32,985.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	34,207.75		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	850.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,533,285.21		
4) Due from Grantor Government		9290	26.84		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	621,728.89		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,223,084.10		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	598,302.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,093,599.17		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,691,901.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,531,182.80		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,729,743.88	10,892,000.00	1.5%
Donated Food Commodities		8221	2,541,679.90	2,365,000.00	-7.0%
All Other Federal Revenue		8290	69,145.04	0.00	-100.0%
TOTAL, FEDERAL REVENUE			13,340,568.82	13,257,000.00	-0.6%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	899,306.13	911,000.00	1.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			899,306.13	911,000.00	1.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,024,880.26	900,000.00	-12.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	New
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	9,850.65	44,433.00	351.1%
TOTAL, OTHER LOCAL REVENUE			1,034,730.91	945,433.00	-8.6%
TOTAL, REVENUES			15,274,605.86	15,113,433.00	-1.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,198,622.84	5,679,670.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	244,826.06	220,465.00	-10.0%
Clerical, Technical and Office Salaries		2400	301,450.16	320,958.00	6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,744,899.06	6,221,093.00	8.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	16.99	0.00	-100.0%
PERS		3201-3202	567,445.20	884,731.00	55.9%
OASDI/Medicare/Alternative		3301-3302	429,177.37	470,239.00	9.6%
Health and Welfare Benefits		3401-3402	653,991.94	747,648.00	14.3%
Unemployment Insurance		3501-3502	2,889.49	3,072.00	6.3%
Workers' Compensation		3601-3602	169,082.07	179,527.00	6.2%
OPEB, Allocated		3701-3702	439,921.02	478,393.00	8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,055.45	50,400.00	-8.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,317,579.53	2,814,010.00	21.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	202,515.41	225,062.00	11.1%
Noncapitalized Equipment		4400	25,611.94	30,000.00	17.1%
Food		4700	6,348,857.31	4,545,957.00	-28.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			6,576,984.66	4,801,019.00	-27.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,565.97	26,200.00	2.5%
Dues and Memberships		5300	114.32	150.00	31.2%
Insurance		5400-5450	77,256.18	80,000.00	3.6%
Operations and Housekeeping Services		5500	199,783.48	180,000.00	-9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,274.59	130,000.00	-10.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(268,026.84)	(179,385.00)	-33.1%
Professional/Consulting Services and Operating Expenditures		5800	110,274.47	142,000.00	28.8%
Communications		5900	63.97	100.00	56.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>290,306.14</b>	<b>379,065.00</b>	<b>30.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	242,542.03	200,000.00	-17.5%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>242,542.03</b>	<b>200,000.00</b>	<b>-17.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	670,045.67	698,246.00	4.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>670,045.67</b>	<b>698,246.00</b>	<b>4.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,842,357.09</b>	<b>15,113,433.00</b>	<b>-4.6%</b>

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,340,568.82	13,257,000.00	-0.6%
3) Other State Revenue		8300-8599	899,306.13	911,000.00	1.3%
4) Other Local Revenue		8600-8799	1,034,730.91	945,433.00	-8.6%
5) TOTAL, REVENUES			15,274,605.86	15,113,433.00	-1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,972,527.94	14,235,187.00	-4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		670,045.67	698,246.00	4.2%
8) Plant Services	8000-8999		199,783.48	180,000.00	-9.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,842,357.09	15,113,433.00	-4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(567,751.23)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(567,751.23)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,098,934.03	2,531,182.80	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,098,934.03	2,531,182.80	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,098,934.03	2,531,182.80	-18.3%
2) Ending Balance, June 30 (E + F1e)			2,531,182.80	2,531,182.80	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	621,728.89	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,882,551.56	2,504,280.45	33.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	26,902.35	26,902.35	0.0%
Unassigned/Unappropriated	0000	9780	26,902.35		
Unassigned/Unappropriated	0000	9780		26,902.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	115,287.37	640,082.79
5330	Child Nutrition: Summer Food Service Program Operations	1,751,526.87	1,848,402.34
9010	Other Restricted Local	15,737.32	15,795.32
Total, Restricted Balance		1,882,551.56	2,504,280.45

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	111,075.81	0.00	-100.0%
5) TOTAL, REVENUES			111,075.81	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			111,075.81	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	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			2,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,111,075.81	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,818,319.59	13,929,395.40	17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,818,319.59	13,929,395.40	17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,818,319.59	13,929,395.40	17.9%
2) Ending Balance, June 30 (E + F1e)			13,929,395.40	13,929,395.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	10,497,964.00	10,567,783.00	0.7%
Other Commitments		9760	3,200,000.00	3,200,000.00	0.0%
IT Replacement Fund	0000	9760	3,200,000.00		
IT Replacement Fund	0000	9760		3,200,000.00	
d) Assigned					
Other Assignments		9780	231,431.40	161,612.40	-30.2%
Unassigned/Unappropriated	0000	9780	231,431.40		
Unassigned/Unappropriated	0000	9780		161,612.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	2,744,039.02		
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	10,033,994.21		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,151,362.17		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,929,395.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,929,395.40		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	111,075.81	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			111,075.81	0.00	-100.0%
<b>TOTAL, REVENUES</b>			111,075.81	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,000,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	111,075.81	0.00	-100.0%
5) TOTAL, REVENUES			111,075.81	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			111,075.81	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	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			2,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,111,075.81	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,818,319.59	13,929,395.40	17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,818,319.59	13,929,395.40	17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,818,319.59	13,929,395.40	17.9%
2) Ending Balance, June 30 (E + F1e)			13,929,395.40	13,929,395.40	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	10,497,964.00	10,567,783.00	0.7%
Other Commitments (by Resource/Object)		9760	3,200,000.00	3,200,000.00	0.0%
IT Replacement Fund	0000	9760	3,200,000.00		
IT Replacement Fund	0000	9760		3,200,000.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780	231,431.40	161,612.40	-30.2%
Unassigned/Unappropriated	0000	9780	231,431.40		
Unassigned/Unappropriated	0000	9780		161,612.40	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	880,280.98	575,000.00	-34.7%
5) TOTAL, REVENUES			880,280.98	575,000.00	-34.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,581,351.38	1,593,735.00	0.8%
3) Employee Benefits		3000-3999	626,279.21	742,995.00	18.6%
4) Books and Supplies		4000-4999	7,368,700.91	2,267,706.00	-69.2%
5) Services and Other Operating Expenditures		5000-5999	4,051,875.76	5,509,618.00	36.0%
6) Capital Outlay		6000-6999	41,629,773.95	119,865,358.00	187.9%
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			55,257,981.21	129,979,412.00	135.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(54,377,700.23)	(129,404,412.00)	138.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	125,000,000.00	New
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	125,000,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54,377,700.23)	(4,404,412.00)	-91.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,941,177.60	72,563,477.37	-42.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,941,177.60	72,563,477.37	-42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,941,177.60	72,563,477.37	-42.8%
2) Ending Balance, June 30 (E + F1e)			72,563,477.37	68,159,065.37	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,563,477.37	68,159,065.37	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	57,097,791.77		
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	8,767,240.76		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	20,049,904.54		
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			85,914,937.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,351,459.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,351,459.70		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			72,563,477.37		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	880,280.98	575,000.00	-34.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			880,280.98	575,000.00	-34.7%
<b>TOTAL, REVENUES</b>			880,280.98	575,000.00	-34.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	6,797.44	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,008,907.24	1,036,217.00	2.7%
Clerical, Technical and Office Salaries		2400	565,646.70	557,518.00	-1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,581,351.38</b>	<b>1,593,735.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	186,669.75	251,811.00	34.9%
OASDI/Medicare/Alternative		3301-3302	109,417.77	117,452.00	7.3%
Health and Welfare Benefits		3401-3402	175,926.25	200,417.00	13.9%
Unemployment Insurance		3501-3502	793.06	784.00	-1.1%
Workers' Compensation		3601-3602	46,269.72	45,646.00	-1.3%
OPEB, Allocated		3701-3702	97,722.66	117,165.00	19.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,480.00	9,720.00	2.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>626,279.21</b>	<b>742,995.00</b>	<b>18.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,255,498.49	992,118.00	-84.1%
Noncapitalized Equipment		4400	1,113,202.42	1,275,588.00	14.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,368,700.91</b>	<b>2,267,706.00</b>	<b>-69.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,168.19	20,069.00	825.6%
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	914,622.94	1,823,533.00	99.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	5,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,134,195.52	3,659,949.00	16.8%
Communications		5900	889.11	1,067.00	20.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,051,875.76</b>	<b>5,509,618.00</b>	<b>36.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	344,412.48	669,110.00	94.3%
Buildings and Improvements of Buildings		6200	40,597,547.72	118,816,754.00	192.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	687,813.75	379,494.00	-44.8%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>41,629,773.95</b>	<b>119,865,358.00</b>	<b>187.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>55,257,981.21</b>	<b>129,979,412.00</b>	<b>135.2%</b>

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	125,000,000.00	New
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	125,000,000.00	New
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	125,000,000.00	New

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	880,280.98	575,000.00	-34.7%
5) TOTAL, REVENUES			880,280.98	575,000.00	-34.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		55,257,981.21	129,479,412.00	134.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	500,000.00	New
10) TOTAL, EXPENDITURES			55,257,981.21	129,979,412.00	135.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(54,377,700.23)	(129,404,412.00)	138.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	125,000,000.00	New
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	125,000,000.00	New

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(54,377,700.23)	(4,404,412.00)	-91.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,941,177.60	72,563,477.37	-42.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,941,177.60	72,563,477.37	-42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,941,177.60	72,563,477.37	-42.8%
2) Ending Balance, June 30 (E + F1e)			72,563,477.37	68,159,065.37	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	72,563,477.37	68,159,065.37	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
9010	Other Restricted Local	72,563,477.37	68,159,065.37
Total, Restricted Balance		72,563,477.37	68,159,065.37



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,987,891.76	1,551,000.00	-22.0%
5) TOTAL, REVENUES			1,987,891.76	1,551,000.00	-22.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,500.00	New
5) Services and Other Operating Expenditures		5000-5999	462,463.03	864,000.00	86.8%
6) Capital Outlay		6000-6999	299,494.34	261,643.00	-12.6%
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			761,957.37	1,127,143.00	47.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,225,934.39	423,857.00	-65.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,225,934.39	423,857.00	-65.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,550,869.89	6,776,804.28	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,550,869.89	6,776,804.28	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,550,869.89	6,776,804.28	22.1%
2) Ending Balance, June 30 (E + F1a)			6,776,804.28	7,200,661.28	6.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,776,804.28	7,200,661.28	6.3%
Unassigned/Unappropriated	0000	9780	6,776,804.28		
Unassigned/Unappropriated	0000	9780		7,200,661.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,781,062.32		
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	1,184,771.23		
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			6,965,833.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	189,029.27		
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			189,029.27		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,776,804.28		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	47,820.68	51,000.00	6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,940,071.08	1,500,000.00	-22.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,987,891.76	1,551,000.00	-22.0%
<b>TOTAL, REVENUES</b>			1,987,891.76	1,551,000.00	-22.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,500.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	1,500.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,841.20	559,000.00	152.0%
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	240,621.83	305,000.00	26.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>462,463.03</b>	<b>864,000.00</b>	<b>86.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,693.00	4,735.00	0.9%
Buildings and Improvements of Buildings		6200	294,801.34	249,908.00	-15.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	7,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>299,494.34</b>	<b>261,643.00</b>	<b>-12.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>761,957.37</b>	<b>1,127,143.00</b>	<b>47.9%</b>

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,987,891.76	1,551,000.00	-22.0%
5) TOTAL, REVENUES			1,987,891.76	1,551,000.00	-22.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		761,957.37	1,127,143.00	47.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			761,957.37	1,127,143.00	47.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,225,934.39	423,857.00	-65.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,225,934.39	423,857.00	-65.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,550,869.89	6,776,804.28	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,550,869.89	6,776,804.28	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,550,869.89	6,776,804.28	22.1%
2) Ending Balance, June 30 (E + F1e)			6,776,804.28	7,200,661.28	6.3%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,776,804.28	7,200,661.28	6.3%
Unassigned/Unappropriated	0000	9780	6,776,804.28		
Unassigned/Unappropriated	0000	9780		7,200,661.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,740,128.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10.83	0.00	-100.0%
5) TOTAL, REVENUES			2,740,138.83	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,740,138.83	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,740,138.83	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,451.47	2,741,590.30	188783.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,451.47	2,741,590.30	188783.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,451.47	2,741,590.30	188783.7%
2) Ending Balance, June 30 (E + F1e)			2,741,590.30	2,741,590.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,741,590.30	2,741,590.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,741,590.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,741,590.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,741,590.30		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	2,740,128.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			2,740,128.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10.83	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10.83	0.00	-100.0%
<b>TOTAL, REVENUES</b>			2,740,138.83	0.00	-100.0%

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

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



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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,740,128.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10.83	0.00	-100.0%
5) TOTAL, REVENUES			2,740,138.83	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,740,138.83	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,740,138.83	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,451.47	2,741,590.30	188783.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,451.47	2,741,590.30	188783.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,451.47	2,741,590.30	188783.7%
2) Ending Balance, June 30 (E + F1e)			2,741,590.30	2,741,590.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,741,590.30	2,741,590.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
7710	State School Facilities Projects	2,741,586.92	2,741,586.92
7810	Other Restricted State	3.38	3.38
Total, Restricted Balance		2,741,590.30	2,741,590.30

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	622,024.89	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,349,669.77	1,135,000.00	-15.9%
5) TOTAL, REVENUES			1,971,694.66	1,135,000.00	-42.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,422.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,698,853.40	427,900.00	-74.8%
6) Capital Outlay		6000-6999	921,506.57	707,100.00	-23.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,626,782.41	1,135,000.00	-56.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(655,087.75)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	129,471.31	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			(129,471.31)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(784,559.06)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,806,765.51	3,022,206.45	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,806,765.51	3,022,206.45	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,806,765.51	3,022,206.45	-20.6%
2) Ending Balance, June 30 (E + F1e)			3,022,206.45	3,022,206.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,536.31	89,536.31	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	2,932,670.14	2,932,670.14	0.0%
Unassigned/Unappropriated	0000	9780	2,932,670.14		
Unassigned/Unappropriated	0000	9780		2,932,670.14	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	4,539,829.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			4,539,829.27		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	106,530.52		
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	1,411,092.30		
6) TOTAL, LIABILITIES			1,517,622.82		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,022,206.45		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	622,024.89	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			622,024.89	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,137,318.43	1,100,000.00	-3.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	39,257.66	35,000.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	173,093.68	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,349,669.77	1,135,000.00	-15.9%
TOTAL, REVENUES			1,971,694.66	1,135,000.00	-42.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	6,422.44	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,422.44	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	545,194.38	427,900.00	-21.5%
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	1,153,553.90	0.00	-100.0%
Communications		5900	105.12	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,698,853.40</b>	<b>427,900.00</b>	<b>-74.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	920,506.57	707,100.00	-23.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>921,506.57</b>	<b>707,100.00</b>	<b>-23.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,626,782.41</b>	<b>1,135,000.00</b>	<b>-56.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	129,471.31	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			129,471.31	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			(129,471.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	622,024.89	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,349,669.77	1,135,000.00	-15.9%
5) TOTAL, REVENUES			1,971,694.66	1,135,000.00	-42.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,626,782.41	1,135,000.00	-56.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,626,782.41	1,135,000.00	-56.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(655,087.75)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	129,471.31	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			(129,471.31)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(784,559.06)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,806,765.51	3,022,206.45	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,806,765.51	3,022,206.45	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,806,765.51	3,022,206.45	-20.6%
2) Ending Balance, June 30 (E + F1e)			3,022,206.45	3,022,206.45	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	89,536.31	89,536.31	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,932,670.14	2,932,670.14	0.0%
Unassigned/Unappropriated	0000	9780	2,932,670.14		
Unassigned/Unappropriated	0000	9780		2,932,670.14	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
5810	Other Restricted Federal	89,536.31	89,536.31
Total, Restricted Balance		89,536.31	89,536.31



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,677,327.49	4,155,292.00	13.0%
3) Other State Revenue		8300-8599	338,769.74	377,484.00	11.4%
4) Other Local Revenue		8600-8799	78,141,077.59	90,342,042.00	15.6%
5) TOTAL, REVENUES			82,157,174.82	94,874,818.00	15.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	88,527,435.76	91,204,563.00	3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			88,527,435.76	91,204,563.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,370,260.94)	3,670,255.00	-157.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,370,260.94)	3,670,255.00	-157.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,297,911.40	76,927,650.46	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,297,911.40	76,927,650.46	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,297,911.40	76,927,650.46	-7.6%
2) Ending Balance, June 30 (E + F1e)			76,927,650.46	80,597,905.46	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	76,927,650.46	80,597,905.46	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	76,331,456.58		
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	596,193.88		
9) TOTAL, ASSETS			76,927,650.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			76,927,650.46		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	3,677,327.49	4,155,292.00	13.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,677,327.49</b>	<b>4,155,292.00</b>	<b>13.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	338,769.74	377,484.00	11.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>338,769.74</b>	<b>377,484.00</b>	<b>11.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	74,082,705.86	84,255,997.00	13.7%
Unsecured Roll		8612	3,167,147.16	3,890,252.00	22.8%
Prior Years' Taxes		8613	(239,428.07)	0.00	-100.0%
Supplemental Taxes		8614	771,620.77	1,982,303.00	156.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	355,144.60	209,590.00	-41.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,887.27	3,900.00	0.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>78,141,077.59</b>	<b>90,342,042.00</b>	<b>15.6%</b>
<b>TOTAL, REVENUES</b>			<b>82,157,174.82</b>	<b>94,874,818.00</b>	<b>15.5%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	40,643,508.60	41,469,472.00	2.0%
Bond Interest and Other Service Charges		7434	47,883,927.16	49,735,091.00	3.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>88,527,435.76</b>	<b>91,204,563.00</b>	<b>3.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>88,527,435.76</b>	<b>91,204,563.00</b>	<b>3.0%</b>

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,677,327.49	4,155,292.00	13.0%
3) Other State Revenue		8300-8599	338,769.74	377,484.00	11.4%
4) Other Local Revenue		8600-8799	78,141,077.59	90,342,042.00	15.6%
5) TOTAL, REVENUES			82,157,174.82	94,874,818.00	15.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	88,527,435.76	91,204,563.00	3.0%
10) TOTAL, EXPENDITURES			88,527,435.76	91,204,563.00	3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,370,260.94)	3,670,255.00	-157.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,370,260.94)	3,670,255.00	-157.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,297,911.40	76,927,650.46	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,297,911.40	76,927,650.46	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,297,911.40	76,927,650.46	-7.6%
2) Ending Balance, June 30 (E + F1e)			76,927,650.46	80,597,905.46	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	76,927,650.46	80,597,905.46	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	76,927,650.46	80,597,905.46
Total, Restricted Balance		76,927,650.46	80,597,905.46

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,112.46	940,112.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,112.46	940,112.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,112.46	940,112.46	0.0%
2) Ending Balance, June 30 (E + F1e)			940,112.46	940,112.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	940,112.46	940,112.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	940,112.46		
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			940,112.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			940,112.46		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

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



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,112.46	940,112.46	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,112.46	940,112.46	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,112.46	940,112.46	0.0%
2) Ending Balance, June 30 (E + F1e)			940,112.46	940,112.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	940,112.46	940,112.46	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	940,112.46	940,112.46
Total, Restricted Balance		940,112.46	940,112.46

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,747,730.18	1,909,487.00	9.3%
5) TOTAL, REVENUES			1,747,730.18	1,909,487.00	9.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	136,301.87	124,793.00	-8.4%
3) Employee Benefits		3000-3999	70,143.96	71,475.00	1.9%
4) Books and Supplies		4000-4999	2,920.57	3,600.00	23.3%
5) Services and Other Operating Expenses		5000-5999	2,405,260.68	2,451,387.00	1.9%
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			2,614,627.08	2,651,255.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(866,896.90)	(741,768.00)	-14.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(866,896.90)	(741,768.00)	-14.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,280,373.31	2,463,476.41	-24.9%
b) Audit Adjustments		9793	50,000.00	50,000.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,330,373.31	2,513,476.41	-24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,330,373.31	2,513,476.41	-24.5%
2) Ending Net Position, June 30 (E + F1e)			2,463,476.41	1,771,708.41	-28.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,463,476.41	1,771,708.41	-28.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	3,085,174.38		
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	1,513.03		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			3,086,687.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	123,211.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	500,000.00		
7) TOTAL, LIABILITIES			623,211.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,463,476.41		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,413.73	9,500.00	-45.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,714,433.00	1,899,987.00	10.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,883.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,747,730.18	1,909,487.00	9.3%
<b>TOTAL, REVENUES</b>			1,747,730.18	1,909,487.00	9.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	86,117.96	80,971.00	-6.0%
Clerical, Technical and Office Salaries		2400	50,183.91	43,822.00	-12.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			136,301.87	124,793.00	-8.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,360.58	19,717.00	13.6%
OASDI/Medicare/Alternative		3301-3302	9,964.63	9,171.00	-8.0%
Health and Welfare Benefits		3401-3402	24,168.00	24,426.00	1.1%
Unemployment Insurance		3501-3502	68.20	60.00	-12.0%
Workers' Compensation		3601-3602	3,982.63	3,501.00	-12.1%
OPEB, Allocated		3701-3702	14,599.92	14,600.00	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			70,143.96	71,475.00	1.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,681.81	1,600.00	-4.9%
Noncapitalized Equipment		4400	1,238.76	2,000.00	61.5%
TOTAL, BOOKS AND SUPPLIES			2,920.57	3,600.00	23.3%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	288.78	1,300.00	350.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,743,143.00	1,899,987.00	9.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,979.00	25,000.00	-3.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	635,774.72	525,000.00	-17.4%
Communications		5900	75.18	100.00	33.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,405,260.68</b>	<b>2,451,387.00</b>	<b>1.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,614,627.08</b>	<b>2,651,255.00</b>	<b>1.4%</b>

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,747,730.18	1,909,487.00	9.3%
5) TOTAL, REVENUES			1,747,730.18	1,909,487.00	9.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,614,627.08	2,651,255.00	1.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,614,627.08	2,651,255.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(866,896.90)	(741,768.00)	-14.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(866,896.90)	(741,768.00)	-14.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,280,373.31	2,463,476.41	-24.9%
b) Audit Adjustments		9793	50,000.00	50,000.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,330,373.31	2,513,476.41	-24.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,330,373.31	2,513,476.41	-24.5%
2) Ending Net Position, June 30 (E + F1e)			2,463,476.41	1,771,708.41	-28.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,463,476.41	1,771,708.41	-28.1%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,459,987.75	19,075,412.00	3.3%
5) TOTAL, REVENUES			18,459,987.75	19,075,412.00	3.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,799,930.81	19,075,412.00	20.7%
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			15,799,930.81	19,075,412.00	20.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,660,056.94	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,660,056.94	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,690,598.67	23,350,655.61	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,690,598.67	23,350,655.61	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,690,598.67	23,350,655.61	12.9%
2) Ending Net Position, June 30 (E + F1e)			23,350,655.61	23,350,655.61	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	23,350,655.61	23,350,655.61	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,988,921.59		
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	20,349,833.18		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	12,578.61		
3) Accounts Receivable		9200	0.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			23,351,333.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	677.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			677.79		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			23,350,655.61		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	144,022.92	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	352,568.55	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	17,963,396.28	19,075,412.00	6.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			18,459,987.75	19,075,412.00	3.3%
<b>TOTAL, REVENUES</b>			18,459,987.75	19,075,412.00	3.3%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,799,930.81	19,075,412.00	20.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			15,799,930.81	19,075,412.00	20.7%
<b>TOTAL, EXPENSES</b>			15,799,930.81	19,075,412.00	20.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,459,987.75	19,075,412.00	3.3%
5) TOTAL, REVENUES			18,459,987.75	19,075,412.00	3.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		15,799,930.81	19,075,412.00	20.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,799,930.81	19,075,412.00	20.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,660,056.94	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,660,056.94	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,690,598.67	23,350,655.61	12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,690,598.67	23,350,655.61	12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,690,598.67	23,350,655.61	12.9%
2) Ending Net Position, June 30 (E + F1e)			23,350,655.61	23,350,655.61	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	23,350,655.61	23,350,655.61	0.0%

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

Description	Object Codes	2016-17 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	658,746.05
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	18,807.52
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		677,553.57
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	677,553.57
3) TOTAL, LIABILITIES (Must equal A5)		677,553.57

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	658,746.05		658,746.05			658,746.05
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	18,807.52		18,807.52			18,807.52
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		677,553.57	0.00	677,553.57	0.00	0.00	677,553.57
<b>LIABILITIES</b>							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	677,553.57		677,553.57			677,553.57
<b>TOTAL, LIABILITIES</b>		677,553.57	0.00	677,553.57	0.00	0.00	677,553.57



Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	27,023.17	27,003.81	27,339.95	26,918.21	26,918.21	27,198.43
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	27,023.17	27,003.81	27,339.95	26,918.21	26,918.21	27,198.43
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. <b>Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	27,023.17	27,003.81	27,339.95	26,918.21	26,918.21	27,198.43
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	52,371,291.00		52,371,291.00	0.00	0.00	52,371,291.00
Work in Progress	78,186,536.00	7,238,024.00	85,424,560.00	55,258,350.00	59,514,954.00	81,167,956.00
Total capital assets not being depreciated	130,557,827.00	7,238,024.00	137,795,851.00	55,258,350.00	59,514,954.00	133,539,247.00
Capital assets being depreciated:						
Land Improvements	67,007,168.00		67,007,168.00	34,324.00	1,539,673.00	65,501,819.00
Buildings	1,424,309,627.00	(13,899,537.00)	1,410,410,090.00	49,859,155.00	3,606,728.00	1,456,662,517.00
Equipment	40,904,387.00	4,718,297.00	45,622,684.00	10,868,505.00	2,394,844.00	54,096,345.00
Total capital assets being depreciated	1,532,221,182.00	(9,181,240.00)	1,523,039,942.00	60,761,984.00	7,541,245.00	1,576,260,681.00
Accumulated Depreciation for:						
Land Improvements	(46,916,880.00)		(46,916,880.00)		1,530,483.00	(48,447,363.00)
Buildings	(280,432,817.00)		(280,432,817.00)		2,228,124.00	(282,660,941.00)
Equipment	(15,149,429.00)	720,884.00	(14,428,545.00)	3,875,108.00	1,780,589.00	(12,334,026.00)
Total accumulated depreciation	(342,499,126.00)	720,884.00	(341,778,242.00)	3,875,108.00	5,539,196.00	(343,442,330.00)
Total capital assets being depreciated, net	1,189,722,056.00	(8,460,356.00)	1,181,261,700.00	64,637,092.00	13,080,441.00	1,232,818,351.00
Governmental activity capital assets, net	1,320,279,883.00	(1,222,332.00)	1,319,057,551.00	119,895,442.00	72,595,395.00	1,366,357,598.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	<b>Percent of Current Cost of Education Expended for Classroom Compensation</b> Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.94%
	<b>CEA Deficiency Amount</b> 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	<b>Adjustments to Appropriations Limit Per Government Code Section 7902.1</b> 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
	<b>Adjusted Appropriations Limit</b>	\$242,308,191.54
	<b>Appropriations Subject to Limit</b>	\$242,308,191.54
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	<b>Preliminary Proposed Indirect Cost Rate</b> Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	7.67%
NCMOE	<b>No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination</b> 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 20, 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:

Chris Raymundo  
Name  
District Advisor  
Title  
(925) 942-3495  
Telephone  
craymundo@cccocoe.k12.ca.us  
E-mail Address

For School District:

Regina Webber  
Name  
Exec. Director, Business Svcs  
Title  
(510) 231-1173  
Telephone  
rwebber@wccusd.net  
E-mail Address

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SP ED PREK STAFF DEVELOPMENT	MATH & SCIENCE PARTNERSHIPS	HOMELESS MCKINNEY	TITLE II NO CHILD LEFT BEHIND	SCHOOL IMPROVEMENT GRANT	TITLE 1	TITLE III ENGLISH LEARNERS
	84.173A						
	3345	4050	5630	4035	3180	3010	4203
	8182	8290	8290	8290	8290	8290	8290
<b>AWARD</b>							
1. Prior Year Carryover	0.00		20,317.93	603,752.67		2,774,358.38	1,242,933.33
2. a. Current Year Award	2,080.04	0.00	128,476.00	1,525,867.00		7,349,814.62	925,577.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments		0.00	(2.04)		0.00		(121,671.00)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,080.04	0.00	128,473.96	1,525,867.00	0.00	7,349,814.62	803,906.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,080.04	0.00	148,791.89	2,129,619.67	0.00	10,124,173.00	2,046,839.33
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		8,635.99			23,934.45		
6. Cash Received in Current Year	2,080.04	0.00	95,398.26	1,170,561.67	0.00	5,610,512.70	465,137.63
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,080.04	8,635.99	95,398.26	1,170,561.67	23,934.45	5,610,512.70	465,137.63
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	2,080.00	8,635.99	148,791.89	1,419,936.95	6,096.24	6,431,750.09	1,111,628.68
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,080.00	8,635.99	148,791.89	1,419,936.95	6,096.24	6,431,750.09	1,111,628.68
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.04	0.00	(53,393.63)	(249,375.28)	17,838.21	(821,237.39)	(646,491.05)
a. Unearned Revenue					17,838.21		
b. Accounts Payable							
c. Accounts Receivable			53,393.63	249,375.28		821,237.39	646,491.05
14. Unused Grant Award Calculation (line 4 minus line 9)	0.04	(8,635.99)	0.00	709,682.72	(6,096.24)	3,692,422.91	935,210.65
15. If Carryover is allowed, enter line 14 amount here				709,682.72	17,838.21	3,650,780.91	935,210.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,080.04	8,635.99	148,791.89	1,419,936.95	6,096.24	6,431,750.09	1,111,628.68

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE III IMMIGRANT ED PROG	21ST CENTURY CCLC	VOC ED CARL PERKSIN TITLE II	ADULT ED ABE - ESL CITIZENSHIP	ADULT ED - ASE GED	EL CIVICS	TITLE 1 BASIC
	4201	4124	3550	3905	3913	3926	3010
	8290	8290	8290	8290	8290	8290	8290
				Fund 11	Fund 11	Fund 11	Fund 12
<b>AWARD</b>							
1. Prior Year Carryover	101,357.00	57,597.50			0.01		
2. a. Current Year Award	106,374.00	335,192.00	275,382.00	264,705.00	101,096.00	42,392.00	544,657.38
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	106,374.00	335,192.00	275,382.00	264,705.00	101,096.00	42,392.00	544,657.38
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	207,731.00	392,789.50	275,382.00	264,705.00	101,096.01	42,392.00	544,657.38
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	25,684.59	359,269.87	145,389.73	132,352.09	50,548.00	19,510.00	544,657.38
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	25,684.59	359,269.87	145,389.73	132,352.09	50,548.00	19,510.00	544,657.38
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	107,760.52	307,592.27	271,373.47	264,705.00	101,096.00	42,392.00	544,657.38
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	107,760.52	307,592.27	271,373.47	264,705.00	101,096.00	42,392.00	544,657.38
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(82,075.93)	51,677.60	(125,983.74)	(132,352.91)	(50,548.00)	(22,882.00)	0.00
a. Unearned Revenue		51,678.10					
b. Accounts Payable							
c. Accounts Receivable	82,075.93	0.50	125,983.74	132,352.91	50,548.00	22,882.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	99,970.48	85,197.23	4,008.53	0.00	0.01	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	99,970.48	85,197.23					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	107,760.52	307,592.27	271,373.47	264,705.00	101,096.00	42,392.00	544,657.38



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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	NATIONAL LUNCH PROGRAM	SPECIAL ED IDEA BASIC LOCAL ENTITLEMENT	DEPARTMENT OF REHAB- TRANSITION	ALTERNATIVE DISPUTE RESOLUTION	SPECIAL ED IDEA PRESCHOOL ENT	SPECIAL ED IDEA PRESCHOOL	MENTAL HEALTH SERVICES
	5314	3310	3412	3395	3320	3315	3327
	8290	8181	8290	8182	8182	8182	8182
Fund 13							
<b>AWARD</b>							
1. Prior Year Carryover							
2. a. Current Year Award	69,118.20	5,337,105.00	246,158.00	21,097.00	803,060.00	320,961.00	329,596.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	69,118.20	5,337,105.00	246,158.00	21,097.00	803,060.00	320,961.00	329,596.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	69,118.20	5,337,105.00	246,158.00	21,097.00	803,060.00	320,961.00	329,596.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	69,118.20	3,741,009.00	48,907.62	5,585.00	404,805.02	264,093.76	139,611.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	69,118.20	3,741,009.00	48,907.62	5,585.00	404,805.02	264,093.76	139,611.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	69,145.04	5,337,105.00	246,158.00	21,097.00	803,060.00	320,961.00	329,596.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	69,145.04	5,337,105.00	246,158.00	21,097.00	803,060.00	320,961.00	329,596.00
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)	(26.84)	(1,596,096.00)	(197,250.38)	(15,512.00)	(398,254.98)	(56,867.24)	(189,985.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable		1,596,096.00	197,250.38	15,512.00	398,254.98	56,867.24	189,985.00
14. Unused Grant Award Calculation (line 4 minus line 9)	(26.84)	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	69,118.20	5,337,105.00	246,158.00	21,097.00	803,060.00	320,961.00	329,596.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SPECIAL ED IDEA EARLY INTERVENTION	EDUCATION PART B PRIVATE SCHOOL	CA PROMISE		TOTAL
<b>AWARD</b>					
1. Prior Year Carryover					4,800,316.82
2. a. Current Year Award	83,664.00	163,334.00	106,848.18		19,082,554.42
b. Transferability (NCLB/ESSA)					0.00
c. Other Adjustments					(121,673.04)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	83,664.00	163,334.00	106,848.18	0.00	18,960,881.38
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	83,664.00	163,334.00	106,848.18	0.00	23,761,198.20
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					32,570.44
6. Cash Received in Current Year	59,755.00		68,100.58		13,422,087.14
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	59,755.00	0.00	68,100.58	0.00	13,454,657.58
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	83,664.00	163,334.00	106,848.18		18,249,464.70
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	83,664.00	163,334.00	106,848.18	0.00	18,249,464.70
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)	(23,909.00)	(163,334.00)	(38,747.60)	0.00	(4,794,807.12)
a. Unearned Revenue					69,516.31
b. Accounts Payable					0.00
c. Accounts Receivable	23,909.00	163,334.00	38,747.60		4,864,296.63
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	5,511,733.50
15. If Carryover is allowed, enter line 14 amount here					5,498,680.20
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	83,664.00	163,334.00	106,848.18	0.00	18,249,437.90

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

STATE PROGRAM NAME	CTE INCENTIVE GRANT	CPT2 CAREER PATHWAYS TRUST	CALIFORNIA PARTNERSHIP ACADEMY	PARTNERSHIP ACADEMY	HEALTHY7 START ASLSNPP	WORKABILITY	DEVELOPMENT RESERVE ACCOUNT
RESOURCE CODE	6387	6382	6385	7220	6010	6520	6130
REVENUE OBJECT	8590	8677	8590	8590	8590	8590	8990
LOCAL DESCRIPTION (if any)							Fund 12
<b>AWARD</b>							
1. Prior Year Carryover	915,787.18	410,548.00	578,275.00	285,427.00	20,323.24		109,546.45
2. a. Current Year Award			724,499.00	298,800.00	3,505,467.00	262,733.00	
b. Other Adjustments	3,100,826.00	252,574.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,100,826.00	252,574.00	724,499.00	298,800.00	3,505,467.00	262,733.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	4,016,613.18	663,122.00	1,302,774.00	584,227.00	3,525,790.24	262,733.00	109,546.45
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	915,787.18		254,582.90	138,187.30			
6. Cash Received in Current Year	1,499,466.00	11,864.42	676,035.00	296,640.00	3,154,920.09	197,048.85	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,415,253.18	11,864.42	930,617.90	434,827.30	3,154,920.09	197,048.85	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	412,765.97	12,317.65	483,610.11	190,147.54	3,525,790.00	262,733.00	109,533.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	412,765.97	12,317.65	483,610.11	190,147.54	3,525,790.00	262,733.00	109,533.00
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)	2,002,487.21	(453.23)	447,007.79	244,679.76	(370,869.91)	(65,684.15)	(109,533.00)
a. Unearned Revenue	2,002,487.21		330,811.32	149,400.00			
b. Accounts Payable			128,534.70	95,279.76			
c. Accounts Receivable		453.23	13,239.42		370,869.91	65,684.15	
14. Unused Grant Award Calculation (line 4 minus line 9)	3,603,847.21	650,804.35	819,163.89	394,079.46	0.24	0.00	13.45
15. If Carryover is allowed, enter line 14 amount here	3,603,847.21	650,804.35	693,060.32	298,800.00	0.00		13.45
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	412,765.97	12,317.65	484,511.30	190,147.54	3,525,790.00	262,733.00	0.00

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

STATE PROGRAM NAME	CHILD DEVELOPMENT PRESCHOOL	QRIS BLOCK GRANT	SPECIAL ED INFANT DISCRETIONARY	TOTAL
RESOURCE CODE	6105	6127	6515	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12		
<b>AWARD</b>				
1. Prior Year Carryover	0.00	0.00		2,319,906.87
2. a. Current Year Award	2,680,398.00	113,910.00	17,285.00	7,603,092.00
b. Other Adjustments				3,353,400.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,680,398.00	113,910.00	17,285.00	10,956,492.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,680,398.00	113,910.00	17,285.00	13,276,398.87
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year				1,308,557.38
6. Cash Received in Current Year	2,119,444.00	98,910.00		8,054,328.36
7. Contributed Matching Funds	109,533.00			109,533.00
8. Total Available (sum lines 5, 6, & 7)	2,228,977.00	98,910.00	0.00	9,472,418.74
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	2,308,162.42	105,940.78	17,285.00	7,428,285.47
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	2,308,162.42	105,940.78	17,285.00	7,428,285.47
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)	(79,185.42)	(7,030.78)	(17,285.00)	2,044,133.27
a. Unearned Revenue				2,482,698.53
b. Accounts Payable				223,814.46
c. Accounts Receivable	79,185.42	7,030.78	17,285.00	553,747.91
14. Unused Grant Award Calculation (line 4 minus line 9)	372,235.58	7,969.22	0.00	5,848,113.40
15. If Carryover is allowed, enter line 14 amount here	0.00	7,969.22		5,254,494.55
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,198,629.42	105,940.78	17,285.00	7,210,120.66

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

LOCAL PROGRAM NAME	CPT 1 CAREER PATHWAYS TRUST	TUPE COE	CAL WORKS ADULT ED	MT DIABLO COHORT ONE STOP AE	TOTAL
RESOURCE CODE	9582	9668	9625	9627	
REVENUE OBJECT	8677	8699 & 8980	8699	8699	
LOCAL DESCRIPTION (if any)			Fund 11	Fund 11	
<b>AWARD</b>					
1. Prior Year Carryover	54,774.82		0.05	11,070.73	65,845.60
2. a. Current Year Award	152,590.00	10,000.00	66,875.00	35,600.00	265,065.00
b. Other Adjustments			(3,847.71)	(10,886.33)	(14,734.04)
c. Adj Curr Yr Award (sum lines 2a & 2b)	152,590.00	10,000.00	63,027.29	24,713.67	250,330.96
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	207,364.82	10,000.00	63,027.34	35,784.40	316,176.56
<b>REVENUES</b>					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	6,817.64	(1,703.64)	61,938.29		67,052.29
7. Contributed Matching Funds		1,814.42			1,814.42
8. Total Available (sum lines 5, 6, & 7)	6,817.64	110.78	61,938.29	0.00	68,866.71
<b>EXPENDITURES</b>					
9. Donor-Authorized Expenditures	8,635.11	9,888.59	63,027.29	24,713.67	106,264.66
10. Non Donor-Authorized Expenditures		110.78			110.78
11. Total Expenditures (lines 9 & 10)	8,635.11	9,999.37	63,027.29	24,713.67	106,375.44
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)	(1,817.47)	(9,777.81)	(1,089.00)	(24,713.67)	(37,397.95)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	1,817.47	9,888.59	1,088.95	24,713.67	37,508.68
14. Unused Grant Award Calculation (line 4 minus line 9)	198,729.71	111.41	0.05	11,070.73	209,911.90
15. If Carryover is allowed, enter line 14 amount here	198,729.71			11,070.73	209,800.44
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,635.11	8,184.95	63,027.24	24,713.67	104,560.97

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CHILD NUTRITION SUMMER FOOD	CHILD/ADULT CRE FOOD PROGRAM	CHILD NUTRITION	MEDI-CAL BILLING OPTION E	TOTAL
	5330	5320	5310	5640	
	8220-8634	8222-8223	8220-8699	8290	
	Fund 13	Fund 13	Fund 13		
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	1,669,961.91		1,388,245.62	2,123,620.77	5,181,828.30
2. a. Current Year Award	828,146.45	1,658,992.54	12,711,531.66	248,264.74	15,446,935.39
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	828,146.45	1,658,992.54	12,711,531.66	248,264.74	15,446,935.39
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,498,108.36	1,658,992.54	14,099,777.28	2,371,885.51	20,628,763.69
<b>REVENUES</b>					
5. Cash Received in Current Year	828,146.45		12,711,531.66	248,264.74	13,787,942.85
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,658,992.54	0.00	0.00	1,658,992.54
b. Noncurrent Accounts Receivable	316,876.50		2,804,286.49		3,121,162.99
c. Current Accounts Receivable (line 7a minus line 7b)	(316,876.50)	1,658,992.54	(2,804,286.49)	0.00	(1,462,170.45)
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	511,269.95	1,658,992.54	9,907,245.17	248,264.74	12,325,772.40
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	649,706.02	1,658,992.54	13,492,763.76	888,323.79	16,689,786.11
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	649,706.02	1,658,992.54	13,492,763.76	888,323.79	16,689,786.11
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	1,848,402.34	0.00	607,013.52	1,483,561.72	3,938,977.58

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

STATE PROGRAM NAME	MEDI-CAL ADMIN ACTIVITIES	COLLEGE READINESS GRANT	QUALITY EDUCATION INVESTMENT ACT	EDUCATOR EFFECTIVENESS PD	SITE SUPPLEMENTAL CONCENTRATION	CA CLEAN ENERGY JOBS ACT	SPECIAL ED MENTAL HEALTH SERVICES
RESOURCE CODE	9133	7338	7400	6264	9670	6230	6512
REVENUE OBJECT	8590	8590	8590	8590	8980	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	353,839.06	0.00	58,517.50	1,331,913.06	1,347,791.74	1,717,900.22	3,928,522.51
2. a. Current Year Award	157,159.69	878,413.00			5,069,434.00	72,167.00	1,705,997.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	157,159.69	878,413.00	0.00	0.00	5,069,434.00	72,167.00	1,705,997.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	510,998.75	878,413.00	58,517.50	1,331,913.06	6,417,225.74	1,790,067.22	5,634,519.51
<b>REVENUES</b>							
5. Cash Received in Current Year	157,159.69	878,413.00			5,069,434.00	72,167.00	1,705,997.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	157,159.69	878,413.00	0.00	0.00	5,069,434.00	72,167.00	1,705,997.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	88,469.82		58,517.50	1,203,554.31	4,140,543.66	925,113.75	1,911,210.85
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	88,469.82	0.00	58,517.50	1,203,554.31	4,140,543.66	925,113.75	1,911,210.85
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	422,528.93	878,413.00	0.00	128,358.75	2,276,682.08	864,953.47	3,723,308.66

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

STATE PROGRAM NAME	LOTTERY INSTRUCTIONAL MATERIALS	SPECIAL EDUCATION	ADULT ED BLOCK GRANT	TOTAL
RESOURCE CODE	6300	6500	6391	
REVENUE OBJECT	8560	8311-8990	8590	
LOCAL DESCRIPTION (if any)			Fund 11	
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	3,120,581.95	78,446.18	347,750.03	12,285,262.25
2. a. Current Year Award	304,358.28	58,121,932.14	2,571,864.00	68,881,325.11
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	304,358.28	58,121,932.14	2,571,864.00	68,881,325.11
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,424,940.23	58,200,378.32	2,919,614.03	81,166,587.36
<b>REVENUES</b>				
5. Cash Received in Current Year	304,358.28	58,121,932.14	2,367,100.00	68,676,561.11
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	204,764.00	204,764.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	204,764.00	204,764.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	304,358.28	58,121,932.14	2,571,864.00	68,881,325.11
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	1,054,652.68	58,121,932.14	2,343,598.10	69,847,592.81
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	1,054,652.68	58,121,932.14	2,343,598.10	69,847,592.81
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	2,370,287.55	78,446.18	576,015.93	11,318,994.55



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

LOCAL PROGRAM NAME	PROJECT READ	LAUNCHPAD	SPECIAL ACCT #2	ABATEMENT ACCOUNT	MISC DONATIONS	MUNIS ENTERPRISE	MICROSOFT GOVT SETTLEMENT
RESOURCE CODE	9011	9597	9112	9116	9599	9650	9908
REVENUE OBJECT	8699	8980	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		0.00	161,659.00	246,872.53	117,402.59	509,327.22	3,221.38
2. a. Current Year Award	82,290.00	1,700,000.00	97,000.00		79,464.15		
b. Other Adjustments	(29,989.79)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,300.21	1,700,000.00	97,000.00	0.00	79,464.15	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	52,300.21	1,700,000.00	258,659.00	246,872.53	196,866.74	509,327.22	3,221.38
<b>REVENUES</b>							
5. Cash Received in Current Year		1,700,000.00	97,000.00		79,464.15		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	52,300.21	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	52,300.21	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	52,300.21	1,700,000.00	97,000.00	0.00	79,464.15	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	52,300.21	51,908.77	138,271.04	40,112.75	(4,029.44)	90,634.38	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	52,300.21	51,908.77	138,271.04	40,112.75	(4,029.44)	90,634.38	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	1,648,091.23	120,387.96	206,759.78	200,896.18	418,692.84	3,221.38

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

LOCAL PROGRAM NAME	HIGH SCHOOL THEATERS	ENROLLMENT & RETENTION BONUS	LOWE'S TOOLBOX	CALIFORNIA EMERGING TECH FUND	CONTRA COSTA HEALTH TPP PROGRAM	ROSIE THE RIVETER	YMCA JAMES MOREHOUSE PROJECT
RESOURCE CODE	9933	9121	9122	9616	9930	9621	9620
REVENUE OBJECT	8650 & 8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		3,315.00	85.68	0.00	17,194.53	17.65	49,130.10
2. a. Current Year Award	49,164.00			171,807.00	30,000.00	15,000.00	49,579.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	49,164.00	0.00	0.00	171,807.00	30,000.00	15,000.00	49,579.00
3. Required Matching Funds/Other	113,283.50						
4. Total Available Award (sum lines 1, 2c, & 3)	162,447.50	3,315.00	85.68	171,807.00	47,194.53	15,017.65	98,709.10
<b>REVENUES</b>							
5. Cash Received in Current Year	49,164.00			171,807.00	13,784.75	15,000.00	49,579.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	16,215.25	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	16,215.25	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	49,164.00	0.00	0.00	171,807.00	30,000.00	15,000.00	49,579.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	162,447.50	14.00	81.31	76,080.04	29,047.00	15,000.00	98,709.10
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	162,447.50	14.00	81.31	76,080.04	29,047.00	15,000.00	98,709.10
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	3,301.00	4.37	95,726.96	18,147.53	17.65	0.00

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

LOCAL PROGRAM NAME	SPECIAL OLYMPICS PARTNERSHIP	SCHOOL SAFETY	DISASTER PREP SHARED	QUEST FOUNDATION	WEST CO SAFE TRANS - MSR J	HELLMAN FOUNDATION	IRENE SCULLY FAMILY FOUNDATION
RESOURCE CODE	9124	9405	9132	9594	9590	9515	9595
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		188.43	97.24				86,480.40
2. a. Current Year Award	2,500.00			14,976.00	64,810.00	100,000.00	437,012.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,500.00	0.00	0.00	14,976.00	64,810.00	100,000.00	437,012.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	188.43	97.24	14,976.00	64,810.00	100,000.00	523,492.40
<b>REVENUES</b>							
5. Cash Received in Current Year	2,500.00			14,976.00	48,409.96	100,000.00	437,012.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	16,400.04	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	16,400.04	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,500.00	0.00	0.00	14,976.00	64,810.00	100,000.00	437,012.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures				14,976.00	41,589.28	87,192.61	479,497.72
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	14,976.00	41,589.28	87,192.61	479,497.72
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	2,500.00	188.43	97.24	0.00	23,220.72	12,807.39	43,994.68

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

LOCAL PROGRAM NAME	ALLIANE FOR HEALTHIER GENERATION	MATH PROFESSIONAL DEVELOPMENT	FAB FOUNDATION	CHEVRON	SUNNY IVY EDUCATION	KAISER COMMUNITY BENEFIT	UCB HEWLETT JOHNSON LIGHTHOUSE
RESOURCE CODE	9607	9630	9637	9531	9523	9618	9550
REVENUE OBJECT	8699	8699 & 8990	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance		158,538.56	102,955.56	960,117.93	24,984.09	55,166.68	1,876.03
2. a. Current Year Award	706.00	5,000.00	145,050.00	1,295,180.00	(616.23)		
b. Other Adjustments		35,881.24	(16,182.51)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	706.00	40,881.24	128,867.49	1,295,180.00	(616.23)	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	706.00	199,419.80	231,823.05	2,255,297.93	24,367.86	55,166.68	1,876.03
<b>REVENUES</b>							
5. Cash Received in Current Year	706.00	40,881.24	72,525.00	1,295,180.00		20,447.32	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	56,342.49	0.00	(616.23)	(20,447.32)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	56,342.49	0.00	(616.23)	(20,447.32)	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	706.00	40,881.24	128,867.49	1,295,180.00	(616.23)	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	706.00	77,719.39	231,823.49	704,567.28	12,723.94	53,242.97	978.04
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	706.00	77,719.39	231,823.49	704,567.28	12,723.94	53,242.97	978.04
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	121,700.41	(0.44)	1,550,730.65	11,643.92	1,923.71	897.99

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

LOCAL PROGRAM NAME	MT DIABLO USD ASES	UCB IMPROV COLLEGE AWARENESS	AT&T FOUNDATION GRANT	ROC P	PARCEL TAX	EAST BAY CONSORTIUM	MRAD
RESOURCE CODE	9610	9569	9576	9513	9190	9639	9200
REVENUE OBJECT	8699	8699	8699	8699 & 8980	8621	8699	8622
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	22,302.00	927.90	620.61	(0.50)	0.00		4,418,111.42
2. a. Current Year Award				313,833.00	9,732,165.00	80,000.00	5,549,001.84
b. Other Adjustments					(66,715.01)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	313,833.00	9,665,449.99	80,000.00	5,549,001.84
3. Required Matching Funds/Other				673,358.34			
4. Total Available Award (sum lines 1, 2c, & 3)	22,302.00	927.90	620.61	987,190.84	9,665,449.99	80,000.00	9,967,113.26
<b>REVENUES</b>							
5. Cash Received in Current Year				313,833.00	9,665,449.99	80,000.00	5,549,001.84
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				673,357.84			
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	987,190.84	9,665,449.99	80,000.00	5,549,001.84
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,893.33	372.44	345.93	987,190.84	9,665,449.99	19,965.00	2,721,939.99
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,893.33	372.44	345.93	987,190.84	9,665,449.99	19,965.00	2,721,939.99
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	20,408.67	555.46	274.68	0.00	0.00	60,035.00	7,245,173.27

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

LOCAL PROGRAM NAME	GEAR UP	SPRINT PROJECT CONNECT GR- KHS	PORTOLA SCIENCE TRUST	MAJOR MAINTENANCE ACCOUNT	WCCAA PROFESSIONAL DEVELOPMENT	RICHMOND COMMUNITY FOUNDATION	ADULT ED DISCRETIONARY ACCOUNT
RESOURCE CODE	9626	9012	9660	8150	100	9623	9561
REVENUE OBJECT	8699	8699	8699	8980	8980	8699	8699
LOCAL DESCRIPTION (if any)						Fund 11	Fund 11
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	5,683.01	10,656.19	152,910.70	448,045.08	9,300.29	29,233.95	1,587.12
2. a. Current Year Award	7,500.00			8,000,000.00	7,000.00		
b. Other Adjustments	(7,500.00)						
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	8,000,000.00	7,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	5,683.01	10,656.19	152,910.70	8,448,045.08	16,300.29	29,233.95	1,587.12
<b>REVENUES</b>							
5. Cash Received in Current Year				8,000,000.00	7,000.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	8,000,000.00	7,000.00	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	5,152.47	10,656.19	15,528.19	6,806,881.53	1,150.42	6,156.02	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,152.47	10,656.19	15,528.19	6,806,881.53	1,150.42	6,156.02	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	530.54	0.00	137,382.51	1,641,163.55	15,149.87	23,077.93	1,587.12

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

LOCAL PROGRAM NAME	ADULT ED MISC DONATIONS	PRESCHOOL PARENT FEES	NUTRITION FESTIVAL DONATION	HEALTHIER US SCHOOLS CHALLENGE	ED TECH K-12 VOUCHER PROGRAM	ABATEMENT ACCOUNT	SPECIAL ACCOUNT #1
RESOURCE CODE	9599	60	9010	9009	9030	9116	9111
REVENUE OBJECT	8699	8673	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Fund 11	Fund 12	Fund 13	Fund 13			
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	15,675.00	892.85	11,824.15	2,000.00	27,969.11	246,872.53	165,994.80
2. a. Current Year Award	200.00	54,543.74	5,210.00		58,142.87		81,089.55
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	200.00	54,543.74	5,210.00	0.00	58,142.87	0.00	81,089.55
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	15,875.00	55,436.59	17,034.15	2,000.00	86,111.98	246,872.53	247,084.35
<b>REVENUES</b>							
5. Cash Received in Current Year	200.00	54,543.74	5,210.00				81,089.55
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	58,142.87	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	58,142.87	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	200.00	54,543.74	5,210.00	0.00	58,142.87	0.00	81,089.55
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	21.22	55,436.59	3,296.83		86,154.43	40,112.75	77,543.77
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	21.22	55,436.59	3,296.83	0.00	86,154.43	40,112.75	77,543.77
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	15,853.78	0.00	13,737.32	2,000.00	(42.45)	206,759.78	169,540.58

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

LOCAL PROGRAM NAME	SCHOOL BASED MEDI-CAL CLINIC	ORAL HEALTH ASSESSMENT PROGRAM	TOTAL
RESOURCE CODE	9135	9134	
REVENUE OBJECT	8699	8980	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Restricted Ending Balance		6,967.94	8,076,204.75
2. a. Current Year Award	362,018.50		28,589,626.42
b. Other Adjustments			(84,506.07)
c. Adj Curr Yr Award (sum lines 2a & 2b)	362,018.50	0.00	28,505,120.35
3. Required Matching Funds/Other		27,877.31	814,519.15
4. Total Available Award (sum lines 1, 2c, & 3)	362,018.50	34,845.25	37,395,844.25
<b>REVENUES</b>			
5. Cash Received in Current Year	358,960.56		28,323,725.10
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,057.94	0.00	181,395.25
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,057.94	0.00	181,395.25
8. Contributed Matching Funds			673,357.84
9. Total Available (sum lines 5, 7c, & 8)	362,018.50	0.00	29,178,478.19
<b>EXPENDITURES</b>			
10. Donor-Authorized Expenditures	362,018.50	34,845.25	23,357,705.06
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	362,018.50	34,845.25	23,357,705.06
<b>RESTRICTED ENDING BALANCE</b>			
13. Current Year (line 4 minus line 10)	0.00	0.00	14,038,139.19



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	127,237,407.58	301	4,168.43	303	127,233,239.15	305	1,303,562.01	7,631,670.91	307	119,601,568.24	309
2000 - Classified Salaries	55,673,972.46	311	325,418.22	313	55,348,554.24	315	413,540.92	3,383,168.26	317	51,965,385.98	319
3000 - Employee Benefits	75,922,112.24	321	17,261,278.75	323	58,660,833.49	325	486,500.63	3,987,766.35	327	54,673,067.14	329
4000 - Books, Supplies Equip Replace. (6500)	11,276,142.18	331	117,412.48	333	11,158,729.70	335	1,284,881.01	2,648,073.86	337	8,510,655.84	339
5000 - Services. . . & 7300 - Indirect Costs	58,789,894.50	341	986,844.86	343	57,803,049.64	345	23,541,007.07	28,611,699.56	347	29,191,350.08	349
TOTAL					310,204,406.22	365	TOTAL			263,942,027.28	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	98,141,763.76	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	14,555,403.55	380
3. STRS. . . . .	3101 & 3102	11,499,410.95	382
4. PERS. . . . .	3201 & 3202	1,812,536.34	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	2,517,784.18	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	15,451,343.78	385
7. Unemployment Insurance. . . . .	3501 & 3502	57,141.69	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	3,340,332.71	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	273,633.18	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		147,649,350.14	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		1,517.08	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		15,795.85	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .		0.00	396
14. TOTAL SALARIES AND BENEFITS. . . . .		147,647,833.06	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		55.94%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.94%
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). . . . .	263,942,027.28
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Adjusted for Parcel Tax and MRAD expenditures.	

--

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,252,710,894.15	12,094,589.00	1,264,805,483.15	0.00	40,643,509.00	1,224,161,974.15	38,031,012.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,250,000.00		6,250,000.00	5,250,000.00	605,000.00	10,895,000.00	935,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	183,005,643.00	51,646,779.00	234,652,422.00			234,652,422.00	
Net OPEB Obligation	111,166,497.00		111,166,497.00		13,935,413.00	97,231,084.00	
Compensated Absences Payable	3,963,117.36		3,963,117.36		1,139,390.00	2,823,727.36	
Governmental activities long-term liabilities	1,557,096,151.51	63,741,368.00	1,620,837,519.51	5,250,000.00	56,323,312.00	1,569,764,207.51	38,966,012.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2015-16 Actual</b>			<b>2016-17 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	230,005,374.27		230,005,374.27			242,308,191.54
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	27,029.92		27,029.92			27,023.17
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2015-16</b>			<b>Adjustments to 2016-17</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2016-17 P2 Report</b>			<b>2017-18 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	27,023.17		27,023.17	26,918.21		26,918.21
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			27,023.17			26,918.21
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
1. Homeowners' Exemption (Object 8021)	628,190.00		628,190.00	613,906.00		613,906.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,732.00		3,732.00	3,665.00		3,665.00
4. Secured Roll Taxes (Object 8041)	63,066,064.00		63,066,064.00	64,614,952.00		64,614,952.00
5. Unsecured Roll Taxes (Object 8042)	2,405,876.00		2,405,876.00	2,410,475.00		2,410,475.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	3,502,497.00		3,502,497.00	3,146,831.00		3,146,831.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	13,423,939.00		13,423,939.00	11,824,185.00		11,824,185.00
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)	8,643,677.00		8,643,677.00	0.00		0.00
12. Parcel Taxes (Object 8621)	9,665,449.99		9,665,449.99	9,751,593.00		9,751,593.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	5,549,001.84		5,549,001.84	5,550,000.00		5,550,000.00
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)	106,888,426.83	0.00	106,888,426.83	97,915,607.00	0.00	97,915,607.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	106,888,426.83	0.00	106,888,426.83	97,915,607.00	0.00	97,915,607.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,657,722.36			2,759,174.87
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,657,722.36			2,759,174.87
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	179,329,581.00		179,329,581.00	195,718,934.00		195,718,934.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	179,329,581.00	0.00	179,329,581.00	195,718,934.00	0.00	195,718,934.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	334,337,590.93		334,337,590.93	336,561,616.00		336,561,616.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	894,281.02		894,281.02	100,000.00		100,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			230,005,374.27			242,308,191.54
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9998			0.9961
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			242,308,191.54			250,269,491.29
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			106,888,426.83			97,915,607.00
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)			3,242,780.40			3,230,185.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			138,077,487.07			155,113,059.16
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			138,077,487.07			155,113,059.16
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])			656,988.34			75,202.83
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			107,545,415.17			97,990,809.83
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)			137,420,498.73			155,037,856.33
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			107,545,415.17			
b. State Subventions (Line D8)			137,420,498.73			
c. Less: Excluded Appropriations (Line C23)			2,657,722.36			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			242,308,191.54			

[illegible]

**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) 12,314,236.00
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) 229,321,700.53

**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) 5.37%

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

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

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

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

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

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

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

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 326,216.23

**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)	14,150,771.04
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,019,062.18
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	82,927.88
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	218,640.26
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)	1,835,371.49
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)	361.29
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)	326,216.23
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,980,917.91
9. Carry-Forward Adjustment (Part IV, Line F)	1,622,499.53
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,603,417.44

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	178,143,895.90
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,353,438.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	34,469,787.73
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,431,520.28
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	405,709.09
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,281,101.03
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)	168,961.64
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)	(56,262.09)
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	32,342,868.56
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)	12,866.71
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)	326,216.23
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,019,798.36
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,857,565.71
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,929,769.39
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)	320,687,236.72

**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)

7.17%

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

(Line A10 divided by Line B18)

7.67%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>22,980,917.91</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,987,612.45</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.28%) times Part III, Line B18); zero if negative	<u>1,622,499.53</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.28%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>1,622,499.53</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>1,622,499.53</u>

Approved indirect cost rate: 7.28%  
Highest rate used in any program: 7.28%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	5,148,676.18	374,823.63	7.28%
01	3315	299,180.99	21,780.01	7.28%
01	3320	748,565.00	54,495.00	7.28%
01	3345	1,938.86	141.14	7.28%
01	3385	77,987.00	5,677.00	7.28%
01	3395	19,666.00	1,431.00	7.28%
01	3410	229,454.00	16,704.00	7.28%
01	3550	253,187.77	12,659.39	5.00%
01	4035	1,223,308.65	89,056.87	7.28%
01	4050	8,049.99	586.00	7.28%
01	4124	238,976.34	11,948.82	5.00%
01	4201	100,447.91	7,312.61	7.28%
01	4203	1,009,927.27	20,198.55	2.00%
01	5630	110,021.13	7,240.56	6.58%
01	5640	851,895.72	36,428.07	4.28%
01	5810	99,597.48	7,250.70	7.28%
01	6010	1,274,773.79	63,738.00	5.00%
01	6264	1,101,906.91	80,218.83	7.28%
01	6382	5,047.55	367.46	7.28%
01	6385	435,342.97	31,692.82	7.28%
01	6387	336,205.33	24,475.74	7.28%
01	6515	16,112.04	1,172.96	7.28%
01	6520	244,904.00	17,829.00	7.28%
01	7220	177,244.17	12,903.37	7.28%
01	7400	54,547.50	3,970.00	7.28%
01	9010	21,779,762.56	231,145.26	1.06%
11	9010	92,084.13	1,834.07	1.99%
12	6105	2,151,530.96	156,631.46	7.28%
13	5310	12,719,843.92	567,975.75	4.47%
13	5320	1,586,024.53	72,968.01	4.60%
13	5330	620,604.11	29,101.91	4.69%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,120,581.95	3,120,581.95
2. State Lottery Revenue	8560	4,244,092.81		304,358.28	4,548,451.09
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,244,092.81	0.00	3,424,940.23	7,669,033.04
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,054,652.68	1,054,652.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,244,092.81			4,244,092.81
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		4,244,092.81	0.00	1,054,652.68	5,298,745.49
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	2,370,287.55	2,370,287.55
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	339,862,026.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,032,128.26
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	405,709.09
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,946,747.64
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	910,172.75
4. Other Transfers Out	All	9200	7200-7299	658,028.63
5. Interfund Transfers Out	All	9300	7600-7629	2,361,860.19
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	50,493.37
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)				11,333,011.67
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		567,751.23
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)				311,064,637.95

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)		27,003.81
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,519.29
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	285,888,215.61	10,535.02
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)	285,888,215.61	10,535.02
B. Required effort (Line A.2 times 90%)	257,299,394.05	9,481.52
C. Current year expenditures (Line I.E and Line II.B)	311,064,637.95	11,519.29
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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,300,918.90	447,049.97	514.09	1,511,323.79	30,995,309.09	13,228.00	4,186,304.46
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	17.00	17.00	0.13	17.00			
1110 Regular Education, K-12	1,035.82	1,035.82		1,035.82	3,100.00	3,100.00	654.00
3100 Alternative Schools	11.00	11.00		11.00	12.00	12.00	
3200 Continuation Schools	15.00	15.00		15.00	28.00	28.00	
3300 Independent Study Centers	8.03	8.03		8.03	11.00	11.00	
3400 Opportunity Schools							
3550 Community Day Schools	1.20	1.20		1.20	3.00	3.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	10.30	10.30		10.30			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.80	1.80		1.80			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	278.84	278.84		278.84			582.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	2.40	2.40		2.40			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	16.00	16.00		16.00			
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	1,397.39	1,397.39	0.13	1,397.39	3,154.00	3,154.00	1,236.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	2,054,599.18	52,330.67	2,106,929.85	163,599.68		2,270,529.53
1110	Regular Education, K–12	176,552,549.19	35,849,934.65	212,402,483.84	16,492,707.50		228,895,191.34
3100	Alternative Schools	1,973,486.17	151,506.34	2,124,992.51	165,002.21		2,289,994.72
3200	Continuation Schools	2,639,193.51	321,002.39	2,960,195.90	229,854.40		3,190,050.30
3300	Independent Study Centers	1,686,393.51	132,622.16	1,819,015.67	141,243.61		1,960,259.28
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	302,664.61	33,152.12	335,816.73	26,075.62		361,892.35
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,361,112.60	31,394.75	2,392,507.35	185,774.31		2,578,281.66
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	2,515,602.72	5,486.46	2,521,089.18	195,758.48		2,716,847.66
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	74,324,110.07	2,821,134.92	77,145,244.99	5,990,202.84		83,135,447.83
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	22,102.38	7,315.28	29,417.66	2,284.23		31,701.89
7150	Nonagency - Other	28,390.99	0.00	28,390.99	2,204.51		30,595.50
8100	Community Services	405,709.09	0.00	405,709.09	31,502.65		437,211.74
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					198.35	198.35
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					7,128,599.73	7,128,599.73
----	Other Outgo					3,995,540.57	3,995,540.57
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		48,768.55	48,768.55	1,619,426.88		1,668,195.43
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(828,511.20)		(828,511.20)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	264,865,914.02	39,454,648.29	304,320,562.31	24,417,125.72	11,124,338.65	339,862,026.68



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

07 61796 0000000  
Form PCR

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	2,053,940.14	0.00	0.00	659.04	0.00	0.00	0.00			0.00	0.00	2,054,599.18
1110	Regular Education, K-12	120,398,332.48	11,961,601.73	7,110,885.57	18,621,953.53	8,570,684.25	35,400.00	6,671,517.84			3,182,173.79	0.00	176,552,549.19
3100	Alternative Schools	1,380,233.13	0.00	0.00	541,600.08	50,068.01	0.00	1,584.95			0.00	0.00	1,973,486.17
3200	Continuation Schools	1,810,024.02	12,850.26	39,673.45	350,298.20	224,570.28	0.00	9,825.14			191,952.16	0.00	2,639,193.51
3300	Independent Study Centers	1,352,914.95	29,037.39	0.00	267,195.58	0.00	0.00	0.00			37,245.59	0.00	1,686,393.51
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	302,664.61	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	302,664.61
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	1,813,629.35	458,505.46	0.00	0.00	88,977.79	0.00	0.00			0.00	0.00	2,361,112.60
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	666,112.30	1,137,074.29	250,399.52	0.00	455,348.01	0.00	6,668.60			0.00	0.00	2,515,602.72
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	50,392,217.00	3,531,186.78	13,879.84	0.00	15,809,391.41	4,577,435.04	0.00			0.00	0.00	74,324,110.07
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	12,626.74	9,031.81	0.00	0.00	443.83	0.00	0.00	0.00	0.00	0.00	0.00	22,102.38
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	28,390.99	0.00	0.00	0.00	0.00	28,390.99
8100	Community Services		0.00	0.00	0.00	0.00	0.00		405,709.09	0.00	0.00	0.00	405,709.09
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		180,182,694.72	17,139,287.72	7,414,838.38	19,781,706.43	25,199,483.58	4,612,835.04	6,717,987.52	405,709.09	0.00	3,411,371.54	0.00	264,865,914.02

\* 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	52,330.67	0.00	0.00	52,330.67
1110	Regular Education, K-12	3,157,214.89	30,477,636.33	2,215,083.43	35,849,934.65
3100	Alternative Schools	33,528.39	117,977.95	0.00	151,506.34
3200	Continuation Schools	45,720.52	275,281.87	0.00	321,002.39
3300	Independent Study Centers	24,475.71	108,146.45	0.00	132,622.16
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	3,657.64	29,494.48	0.00	33,152.12
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	31,394.75	0.00	0.00	31,394.75
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	5,486.46	0.00	0.00	5,486.46
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	849,913.89	0.00	1,971,221.03	2,821,134.92
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	7,315.28	0.00	0.00	7,315.28
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	48,768.55	0.00	0.00	48,768.55
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		4,259,806.75	31,008,537.08	4,186,304.46	39,454,648.29

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	3,499,741.29
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	82,927.88
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,535,115.17
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,127,852.58
5	Total Central Administration Costs in General Fund and Charter Schools Funds	25,245,636.92
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	264,865,914.02
2	Total Allocated Costs (from Form PCR, Column 2, Total)	39,454,648.29
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	304,320,562.31
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,019,798.36
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,857,565.71
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,929,769.39
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	20,807,133.46
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		325,127,695.77
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		7.76%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	198.35				198.35
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			7,128,599.73		7,128,599.73
Other Outgo (Objects 1000-7999)				3,995,540.57	3,995,540.57
<b>Total Other Costs</b>	198.35	0.00	7,128,599.73	3,995,540.57	11,124,338.65

Description	2016-17 Actual	2017-18 Budget	% Diff.
<b>SELPA Name: West Contra Costa Unified (AZ)</b>			
Date allocation plan approved by SELPA governance: _____			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
West Contra Costa Unified (AZ00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )	0.00	0.00	0.00%
Preparer Name: _____			
Title: _____			
Phone: _____			

Current LEA: 07-61796-0000000 West Contra Costa Unified		
Selected SELPA: AZ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
AZ	West Contra Costa Unified	

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	260,444.50	0.00	0.00	(828,511.20)				
Other Sources/Uses Detail					129,471.31	2,361,860.19		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	(1,035.00)	1,834.07	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,617.34	0.00	156,631.46	0.00				
Other Sources/Uses Detail					361,860.19	0.00		
Fund Reconciliation							0.00	57,763.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(268,026.84)	670,045.67	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,093,599.17
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							1,151,362.17	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	129,471.31		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

07 61796 0000000  
Form SIAA

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	269,061.84	(269,061.84)	828,511.20	(828,511.20)	2,491,331.50	2,491,331.50	1,151,362.17	1,151,362.17



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDULICATED PUPIL COUNT</b>										4,108
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	3,182,275.36	0.00	623,511.07	405,942.72	2,374,086.34	7,014,552.68	11,898,681.35		25,499,049.52
2000-2999	Classified Salaries	712,480.15	0.00	579,295.43	79,366.56	973,744.29	7,686,360.40	5,499,559.19		15,530,806.02
3000-3999	Employee Benefits	1,422,120.69	0.00	429,481.46	226,097.64	1,127,758.15	5,589,137.24	6,978,592.71		15,773,187.89
4000-4999	Books and Supplies	103,073.37	0.00	383.37	2,612.30	127,659.44	106,654.72	150,643.75		491,026.95
5000-5999	Services and Other Operating Expenditures	4,544,531.46	0.00	390.00	506.35	34,738.89	12,216,037.01	175,212.40		16,971,416.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	58,623.58	0.00		58,623.58
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,964,481.03	0.00	1,633,061.33	714,525.57	4,637,987.11	32,671,365.63	24,702,689.40	0.00	74,324,110.07
7310	Transfers of Indirect Costs	126,480.81	0.00	0.00	0.00	0.00	0.00	0.00		126,480.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,821,134.93								2,821,134.93
	Total Indirect Costs and PCR Allocations	2,947,615.74	0.00	0.00	0.00	0.00	0.00	0.00		2,947,615.74
	<b>TOTAL COSTS</b>	12,912,096.77	0.00	1,633,061.33	714,525.57	4,637,987.11	32,671,365.63	24,702,689.40	0.00	77,271,725.81
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	89,530.53	0.00	0.00	0.00	474,302.98	86,399.41	5,877.66		656,110.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	228,743.64	2,234,944.61	1,207,090.87		3,670,779.12
3000-3999	Employee Benefits	37,197.40	0.00	0.00	0.00	247,627.02	1,491,575.02	665,178.30		2,441,577.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	91,835.68	0.00	139,778.15		231,613.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	10,213.64	379,046.47	14,745.56		404,005.67
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	126,727.93	0.00	0.00	0.00	1,052,722.96	4,191,965.51	2,032,670.54	0.00	7,404,086.94
7310	Transfers of Indirect Costs	101,801.85	0.00	0.00	0.00	0.00	0.00	0.00		101,801.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	101,801.85	0.00	0.00	0.00	0.00	0.00	0.00		101,801.85
	<b>TOTAL BEFORE OBJECT 8980</b>	228,529.78	0.00	0.00	0.00	1,052,722.96	4,191,965.51	2,032,670.54	0.00	7,505,888.79
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									7,505,888.79

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	3,092,744.83	0.00	623,511.07	405,942.72	1,899,783.36	6,928,153.27	11,892,803.69		24,842,938.94
2000-2999	Classified Salaries	712,480.15	0.00	579,295.43	79,366.56	745,000.65	5,451,415.79	4,292,468.32		11,860,026.90
3000-3999	Employee Benefits	1,384,923.29	0.00	429,481.46	226,097.64	880,131.13	4,097,562.22	6,313,414.41		13,331,610.15
4000-4999	Books and Supplies	103,073.37	0.00	383.37	2,612.30	35,823.76	106,654.72	10,865.60		259,413.12
5000-5999	Services and Other Operating Expenditures	4,544,531.46	0.00	390.00	506.35	24,525.25	11,836,990.54	160,466.84		16,567,410.44
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	58,623.58	0.00		58,623.58
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,837,753.10	0.00	1,633,061.33	714,525.57	3,585,264.15	28,479,400.12	22,670,018.86	0.00	66,920,023.13
7310	Transfers of Indirect Costs	24,678.96	0.00	0.00	0.00	0.00	0.00	0.00		24,678.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,821,134.93								2,821,134.93
	Total Indirect Costs and PCR Allocations	2,845,813.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,845,813.89
	TOTAL BEFORE OBJECT 8980	12,683,566.99	0.00	1,633,061.33	714,525.57	3,585,264.15	28,479,400.12	22,670,018.86	0.00	69,765,837.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									69,765,837.02
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	310,293.80	0.00	0.00	31,012.76	111,879.51	148,513.47	827,655.10		1,429,354.64
2000-2999	Classified Salaries	93,884.81	0.00	0.00	0.00	0.00	0.00	0.00		93,884.81
3000-3999	Employee Benefits	155,901.61	0.00	0.00	11,124.66	35,162.17	51,971.59	282,834.32		536,994.35
4000-4999	Books and Supplies	805.67	0.00	0.00	0.00	2,504.48	1,834.11	1,438.48		6,582.74
5000-5999	Services and Other Operating Expenditures	4,476,388.19	0.00	0.00	0.00	1,045.25	2,254.12	1,000.00		4,480,687.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,037,274.08	0.00	0.00	42,137.42	150,591.41	204,573.29	1,112,927.90	0.00	6,547,504.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,037,274.08	0.00	0.00	42,137.42	150,591.41	204,573.29	1,112,927.90	0.00	6,547,504.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									40,747,289.02
										47,294,793.12

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

2015-16 Expenditures		A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section		64,344,823.45	39,561,393.92
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)			
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)			
4. Enter any other adjustments, not included in Line 1 (explain below)			
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)		64,344,823.45	39,561,393.92
<b>C. Unduplicated Pupil Count</b>			
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet		4,119.00	
2. Enter any adjustments not included in Line C1 (explain below)			
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)		4,119.00	

**SELPA:** West Contra Costa Unified (AZ)

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

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

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

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

#### **SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SELPA:** West Contra Costa Unified (AZ)

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**

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

\_\_\_\_\_ (c)

Available for MOE reduction.

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

0.00 (d)

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

\_\_\_\_\_

\_\_\_\_\_

**If (b) is less than (a).**

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

\_\_\_\_\_ (e)

Available to set aside for EIS

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

0.00 (f)

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


SELPA: West Contra Costa Unified (AZ)**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year 2015-16	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	77,271,725.81		
b. Less: Expenditures paid from federal sources	7,505,888.79		
c. Expenditures paid from state and local sources	69,765,837.02	64,344,823.45	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		64,344,823.45	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	69,765,837.02	64,344,823.45	5,421,013.57

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	77,271,725.81		
b. Less: Expenditures paid from federal sources	7,505,888.79		
c. Expenditures paid from state and local sources	69,765,837.02	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	69,765,837.02	0.00	69,765,837.02
d. Special education unduplicated pupil count	4,108	4,119	
e. Per capita state and local expenditures (A2c/A2d)	16,982.92	0.00	16,982.92

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

SELPA: West Contra Costa Unified (AZ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2016-17	Comparison Year 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	47,294,793.12	39,561,393.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,561,393.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	47,294,793.12	39,561,393.92	7,733,399.20

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	47,294,793.12	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	47,294,793.12	0.00	47,294,793.12
b. Special education unduplicated pupil count	4,108	4,119	
c. Per capita local expenditures (B2a/B2b)	11,512.85	0.00	11,512.85

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

Regina Webber  
Contact Name

(510) 231-1173  
Telephone Number

Executive Director of Business Services  
Title

rwebber@wccusd.net  
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										4,108
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	3,303,290.00	0.00	718,527.00	366,406.00	2,533,935.00	7,135,500.00	12,295,293.00		26,352,951.00
2000-2999	Classified Salaries	867,994.00	0.00	351,371.00	151,278.00	1,973,117.00	7,458,602.00	5,103,979.00		15,906,341.00
3000-3999	Employee Benefits	1,719,296.00	0.00	459,216.00	234,703.00	1,747,530.00	6,346,680.00	7,373,371.00		17,880,796.00
4000-4999	Books and Supplies	109,160.00	0.00	1,400.00	11,000.00	256,714.00	109,541.00	16,262.00		504,077.00
5000-5999	Services and Other Operating Expenditures	3,576,458.00	0.00	800.00	2,468.00	44,308.00	7,811,728.00	334,546.00		11,770,308.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	21,085.00	0.00		21,085.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,576,198.00	0.00	1,531,314.00	765,855.00	6,555,604.00	28,883,136.00	25,123,451.00	0.00	72,435,558.00
7310	Transfers of Indirect Costs	149,424.00	0.00	0.00	0.00	0.00	0.00	0.00		149,424.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	149,424.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	149,424.00
	<b>TOTAL COSTS</b>	<b>9,725,622.00</b>	<b>0.00</b>	<b>1,531,314.00</b>	<b>765,855.00</b>	<b>6,555,604.00</b>	<b>28,883,136.00</b>	<b>25,123,451.00</b>	<b>0.00</b>	<b>72,584,982.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	3,215,917.00	0.00	718,527.00	366,406.00	2,107,230.00	7,052,306.00	12,295,293.00		25,755,679.00
2000-2999	Classified Salaries	867,994.00	0.00	351,371.00	151,278.00	1,889,751.00	5,337,997.00	3,843,191.00		12,441,582.00
3000-3999	Employee Benefits	1,681,455.00	0.00	459,216.00	234,703.00	1,520,844.00	4,839,661.00	6,625,371.00		15,361,250.00
4000-4999	Books and Supplies	109,160.00	0.00	1,400.00	11,000.00	35,925.00	109,541.00	14,800.00		281,826.00
5000-5999	Services and Other Operating Expenditures	3,576,458.00	0.00	800.00	2,468.00	38,400.00	7,573,203.00	184,387.00		11,375,716.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	21,085.00	0.00		21,085.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,450,984.00	0.00	1,531,314.00	765,855.00	5,592,150.00	24,933,793.00	22,963,042.00	0.00	65,237,138.00
7310	Transfers of Indirect Costs	29,905.00	0.00	0.00	0.00	0.00	0.00	0.00		29,905.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	29,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,905.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>9,480,889.00</b>	<b>0.00</b>	<b>1,531,314.00</b>	<b>765,855.00</b>	<b>5,592,150.00</b>	<b>24,933,793.00</b>	<b>22,963,042.00</b>	<b>0.00</b>	<b>65,267,043.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>65,267,043.00</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	184,101.00	0.00	0.00	20,453.00	124,535.00	156,435.00	907,985.00		1,393,509.00
2000-2999	Classified Salaries	104,527.00	0.00	0.00	0.00	0.00	0.00	0.00		104,527.00
3000-3999	Employee Benefits	139,394.00	0.00	0.00	8,446.00	42,692.00	61,521.00	324,252.00		576,305.00
4000-4999	Books and Supplies	16,410.00	0.00	0.00	0.00	0.00	0.00	0.00		16,410.00
5000-5999	Services and Other Operating Expenditures	3,511,808.00	0.00	0.00	0.00	0.00	3,711,797.00	0.00		7,223,605.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,956,240.00	0.00	0.00	28,899.00	167,227.00	3,929,753.00	1,232,237.00	0.00	9,314,356.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,956,240.00	0.00	0.00	28,899.00	167,227.00	3,929,753.00	1,232,237.00	0.00	9,314,356.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									36,577,506.00
										45,891,862.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									4,108
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	3,182,275.36	0.00	623,511.07	405,942.72	2,374,086.34	7,014,552.68	11,898,681.35		25,499,049.52
2000-2999	Classified Salaries	712,480.15	0.00	579,295.43	79,366.56	973,744.29	7,686,360.40	5,499,559.19		15,530,806.02
3000-3999	Employee Benefits	1,422,120.69	0.00	429,481.46	226,097.64	1,127,758.15	5,589,137.24	6,978,592.71		15,773,187.89
4000-4999	Books and Supplies	103,073.37	0.00	383.37	2,612.30	127,659.44	106,654.72	150,643.75		491,026.95
5000-5999	Services and Other Operating Expenditures	4,544,531.46	0.00	390.00	506.35	34,738.89	12,216,037.01	175,212.40		16,971,416.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	58,623.58	0.00		58,623.58
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,964,481.03	0.00	1,633,061.33	714,525.57	4,637,987.11	32,671,365.63	24,702,689.40	0.00	74,324,110.07
7310	Transfers of Indirect Costs	126,480.81	0.00	0.00	0.00	0.00	0.00	0.00		126,480.81
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,821,134.93								2,821,134.93
	Total Indirect Costs	126,480.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126,480.81
	<b>TOTAL COSTS</b>	10,090,961.84	0.00	1,633,061.33	714,525.57	4,637,987.11	32,671,365.63	24,702,689.40	0.00	74,450,590.88
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	89,530.53	0.00	0.00	0.00	474,302.98	86,399.41	5,877.66		656,110.58
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	228,743.64	2,234,944.61	1,207,090.87		3,670,779.12
3000-3999	Employee Benefits	37,197.40	0.00	0.00	0.00	247,627.02	1,491,575.02	665,178.30		2,441,577.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	91,835.68	0.00	139,778.15		231,613.83
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	10,213.64	379,046.47	14,745.56		404,005.67
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	126,727.93	0.00	0.00	0.00	1,052,722.96	4,191,965.51	2,032,670.54	0.00	7,404,086.94
7310	Transfers of Indirect Costs	101,801.85	0.00	0.00	0.00	0.00	0.00	0.00		101,801.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	101,801.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	101,801.85
	<b>TOTAL BEFORE OBJECT 8980</b>	228,529.78	0.00	0.00	0.00	1,052,722.96	4,191,965.51	2,032,670.54	0.00	7,505,888.79
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									7,505,888.79

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	3,092,744.83	0.00	623,511.07	405,942.72	1,899,783.36	6,928,153.27	11,892,803.69		24,842,938.94
2000-2999	Classified Salaries	712,480.15	0.00	579,295.43	79,366.56	745,000.65	5,451,415.79	4,292,468.32		11,860,026.90
3000-3999	Employee Benefits	1,384,923.29	0.00	429,481.46	226,097.64	880,131.13	4,097,562.22	6,313,414.41		13,331,610.15
4000-4999	Books and Supplies	103,073.37	0.00	383.37	2,612.30	35,823.76	106,654.72	10,865.60		259,413.12
5000-5999	Services and Other Operating Expenditures	4,544,531.46	0.00	390.00	506.35	24,525.25	11,836,990.54	160,466.84		16,567,410.44
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	58,623.58	0.00		58,623.58
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,837,753.10	0.00	1,633,061.33	714,525.57	3,585,264.15	28,479,400.12	22,670,018.86	0.00	66,920,023.13
7310	Transfers of Indirect Costs	24,678.96	0.00	0.00	0.00	0.00	0.00	0.00		24,678.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,821,134.93								2,821,134.93
	Total Indirect Costs	24,678.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,678.96
	TOTAL BEFORE OBJECT 8980	9,862,432.06	0.00	1,633,061.33	714,525.57	3,585,264.15	28,479,400.12	22,670,018.86	0.00	66,944,702.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									66,944,702.09
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	310,293.80	0.00	0.00	31,012.76	111,879.51	148,513.47	827,655.10		1,429,354.64
2000-2999	Classified Salaries	93,884.81	0.00	0.00	0.00	0.00	0.00	0.00		93,884.81
3000-3999	Employee Benefits	155,901.61	0.00	0.00	11,124.66	35,162.17	51,971.59	282,834.32		536,994.35
4000-4999	Books and Supplies	805.67	0.00	0.00	0.00	2,504.48	1,834.11	1,438.48		6,582.74
5000-5999	Services and Other Operating Expenditures	4,476,388.19	0.00	0.00	0.00	1,045.25	2,254.12	1,000.00		4,480,687.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,037,274.08	0.00	0.00	42,137.42	150,591.41	204,573.29	1,112,927.90	0.00	6,547,504.10
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,037,274.08	0.00	0.00	42,137.42	150,591.41	204,573.29	1,112,927.90	0.00	6,547,504.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									40,747,289.02
	TOTAL COSTS									47,294,793.12

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

**SELPA:** \_\_\_\_\_

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

## SELPA:

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

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

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

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

**If (b) is greater than (a).**

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

Available for MOE reduction.

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

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

**If (b) is less than (a).**

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

Available to set aside for EIS

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

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

SELPA: \_\_\_\_\_

**SECTION 3****A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

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

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2017-18</b>	<b>Actual Expenditures Comparison Year 2016-17</b>	<b>Difference (A - B)</b>
a. Total special education expenditures	72,584,982.00		
b. Less: Expenditures paid from federal sources	7,317,939.00		
c. Expenditures paid from state and local sources	65,267,043.00	64,578,395.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		64,578,395.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	65,267,043.00	64,578,395.00	688,648.00

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

	<b>Budgeted Amounts FY 2017-18</b>	<b>Comparison Year 2016-17</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	72,584,982.00		
b. Less: Expenditures paid from federal sources	7,317,939		
c. Expenditures paid from state and local sources	65,267,043.00	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	65,267,043.00	0.00	
d. Special education unduplicated pupil count	4108	0	
e. Per capita state and local expenditures (A2c/A2d)	15,887.79	0.00	15,887.79

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

SELPA: \_\_\_\_\_

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	45,891,862.00	44,711,013.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		44,711,013.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	45,891,862.00	44,711,013.00	1,180,849.00

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

	Budget FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	45,891,862.00	0.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	45,891,862.00	0.00	45,891,862.00
b. Special education unduplicated pupil count	4,108	0	
c. Per capita local expenditures (B2a/B2b)	11,171.34	0.00	11,171.34

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

Regina Webber  
Contact Name

(510) 231-1173  
Telephone Number

Executive Director of Business Services  
Title

rwebber@wccusd.net  
E-mail Address

# **PRESENTATION**



West Contra Costa  
Unified School District  
September 20, 2017



**2016-17**  
**Unaudited Actual Report/Final Budget**

# Unrestricted General Fund

## 2016-17

	Estimated	Unaudited
Revenues/Other Sources	274,368,521	274,109,149
Expenditures/Other Uses	276,184,541	274,211,339
+/- in Fund Balance	(1,816,020)	(102,189)
Beginning Fund Balance	49,306,871	49,306,871
Ending Balance, June 30	47,490,851	49,204,682
Reserve for Revolving Cash	70,000	70,000
Stores Inventory/PPE	230,000	278,760
Legally Restricted Balance		
Assigned Amounts	1,787,850	1,787,850
Economic Uncertainties	10,497,964	10,497,964
Unappropriated Amount	34,905,037	36,570,108

# Restricted General Fund

## 2016-17

	Estimated	Unaudited
Revenues/Other Sources	122,336,146	116,616,187
Expenditures/Other Uses	132,133,009	116,658,962
Net Increase/(Decrease)		
in Fund Balance	(9,796,863)	(42,775)
Beginning Fund Balance	23,305,893	23,305,893
Restricted Ending Balance, June 30	13,509,030	23,263,118

# Other Funds

The district administers 14 other funds with expenditures totaling \$224.3 million

Adult Education

Cafeteria

Child Development

Deferred Maintenance

Special Reserve

Building

Capital Facilities

Special Reserve Capital Outlay

County School Facilities

Bond Interest & Redemption

Debt Service (COPs)

Self Insurance

Retiree Benefit

# Fund Balances

- Building Funds
  - Bond \$72.5 million
  - Capital Facilities (Developer Fees) \$6.7 million
  - County School Facilities (State Funds) \$2.7 million
  - Special Reserve for Capital Outlay (RDA) \$2.6 million
- Special Revenue Funds
  - Adult Ed \$1.5 million
  - Child Development \$0
  - Cafeteria \$2.5 million
  - Deferred Maintenance \$0 (No longer a State fund)
  - Special Reserve \$13.9 million

# Impact to 2017-18

- The closing of the books affects the beginning fund balance for 2017-178
  - The actual fund balances for all funds, along with balance sheet accounts are updated and adjusted
  - These adjustments will be seen on the first interim report
  - 16-17 LCAP carryover will be posted after the Board takes action (separate agenda item)
  - Grant carry over funds are posted for the new year after the Board accepts the report

# Updated Fund Balance Multi Year Projection Unrestricted General Fund

Chart in Thousands			
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Revenues/Other Sources	\$274,109	\$273,925	\$282,470
Expenses/Other Uses	274,211	280,245	288,870
Excess/(Deficit) Spending	(\$102)	(\$6,319)	(\$6,399)
Beginning Fund Balance	49,307	49,204	41,171
Use/Increase to Fund Balance	(102)	(6,319)	(6,399)
Ending Fund Balance	49,204	42,885	34,772
Required Reserve	10,498	10,567	10,617
Assigned Reserve	1,787	1,787	1,287
Stores & Revolving Cash	300	300	300
Balance	\$36,570	\$30,229	\$22,566

Fund Balance Updated from Unaudited Actuals of 2016-17

# Cash Position

- Unrestricted General Fund Cash in County Treasury
  - Positive \$48.7 million
  - Account Receivable at year end closing \$11.4 million
- Restricted General Fund Cash in County Treasury
  - Positive \$26.8 million



# Final Steps for 2016-17

- The report presented tonight will be submitted to...
  - The County Office of Education
  - The California Department of Education
  - District Auditors
- Final Financial Statements are contained in the Audit which will be presented at a January Board meeting