

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2016-2017
16/17 Unaudited Actuals

Includes LCFF Estimate for General Revenue and 0.00% COLA on State Categorical, 3.66% HW increase, Step and Column

	General Unrestr	Lottery 1100	Transportation 0723/0724	Community Day School 0821	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Bond Endowments 06	TOTAL REST	Total General
INCOME											
State LCFF Sources	170,940,569				170,940,569					0	170,940,569
Federal Sources	63,564				63,564	4,781,922	15,195,167			19,977,089	20,040,653
Other State Revenues	4,455,145	2,997,605			7,452,750	13,284,075	15,917,863			29,201,938	36,654,688
Other Local Revenues	1,476,569		163,086		1,639,655	0	1,746,297	221,049	24,863	1,992,209	3,631,864
TOTAL REVENUES	176,935,847	2,997,605	163,086	0	180,096,538	18,065,997	32,859,327	221,049	24,863	51,171,236	231,267,774
EXPENDITURES											
Certificated Salaries	66,604,176	1,301,711		379,743	68,285,630	10,805,974	8,766,414		72,318	19,644,706	87,930,336
Classified Salaries	14,725,204	0	3,356,253	85,115	18,166,572	9,235,288	3,481,254	2,086,174	49,471	14,852,187	33,018,759
Employee Benefits	44,964,582	588,376	3,073,018	285,219	48,911,195	15,490,774	12,823,310	1,595,124	68,273	29,977,481	78,888,676
Books	1,694,861		0	165	1,695,026	194	435,386	0	0	435,580	2,130,606
Supplies	3,701,657		705,445	11,810	4,418,912	242,014	1,932,188	1,104,859	365,511	3,644,572	8,063,484
Services, Other Operating Expenses	8,432,705	1,049,839	(714,871)	69,645	8,837,318	5,192,952	4,280,137	918,604	34,625	10,426,318	19,263,636
Capital Outlay	1,615,883		132,672		1,748,555	0	105,798	27,213	562,393	695,404	2,443,959
Other Outgo	654,545				654,545					0	654,545
Direct Support/Indirect Costs	(3,654,227)				(3,654,227)	1,322,698	788,075	231,043		2,341,816	(1,312,411)
Other Uses	0		876,230		876,230					0	876,230
TOTAL EXPENDITURES	138,739,386	2,939,926	7,428,747	831,697	149,939,756	42,289,894	32,612,562	5,963,017	1,152,591	82,018,064	231,957,820
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(912,634)				(912,634)					0	(912,634)
Other Financing Sources					0					0	0
Contributions	(38,558,558)		7,132,989	831,697	(30,593,872)	24,317,428	534,475	5,741,968		30,593,871	(1)
TOTAL TRANSFERS	(39,471,192)	0	7,132,989	831,697	(31,506,506)	24,317,428	534,475	5,741,968	0	30,593,871	(912,635)
Net Incr(Decr) in Fund Balance	(1,274,731)	57,679	(132,672)	0	(1,349,724)	93,531	781,240	0	(1,127,728)	(252,957)	(1,602,681)
FUND BALANCE											
Beginning Fund Balance	49,402,854	96,971	1,259,767	(0)	50,759,592	1,796,619	3,204,069	(0)	3,426,964	8,427,652	59,187,244
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	149,395	0	0	0	149,395	0	0	0	0	0	149,395
Prepaid	349,960	0	0	0	349,960	0	0	0	0	0	349,960
3% Required Reserve	6,986,114	0	0	0	6,986,114	0	0	0	0	0	6,986,114
Addl 3% Required Reserve (Board Commi	6,858,364	0	0	0	6,858,364	0	0	0	0	0	6,858,364
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,102,343	0	1,127,095	0	5,229,438	0	0	0	0	0	5,229,438
Committed Fund Balance	16,353,154	0	0	0	16,353,154	0	0	0	0	0	16,353,154
Addl Committed Fund Balance	11,696,841	0	0	0	11,696,841	0	0	0	0	0	11,696,841
Restricted Fund Balance	0	0	0	0	0	1,890,150	3,985,309	(0)	2,299,236	8,174,695	8,174,695
Unappropriated Fund Balance	1,416,953	154,650	0	0	1,571,603	0	0	0	0	0	1,571,603
Ending Fund Balance	48,128,123	154,650	1,127,095	(0)	49,409,868	1,890,150	3,985,309	(0)	2,299,236	8,174,695	57,584,563

Pajaro Valley Unified School District

GENERAL FUND SUMMARY

FISCAL YEAR 2016-2017

16/17 Unaudited Actuals

Includes LCFF Estimate for General Revenue and 0.00% COLA on State Categorical, 3.66% HW increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	13,453,334	0								
Federal Sources		221,263	8,240,423	9,788,678						
Other State Revenues	1,641,773	3,045,895	4,529,608	719,976						
Other Local Revenues	53,199	900,126	519,046	542,297	6,440	586,100	1,736,749	2,735,142	5,025,058	204,797
TOTAL REVENUES	15,148,306	4,167,284	13,289,077	11,050,951	6,440	586,100	1,736,749	2,735,142	5,025,058	204,797
EXPENDITURES										
Certificated Salaries	5,906,188	1,409,767	3,477,339							
Classified Salaries	910,664	674,972	1,323,898	2,616,081		89,243				
Employee Benefits	4,200,713	1,227,411	3,785,120	3,214,414		78,491				
Books	62,161	6,322	142,470	2,622						
Supplies	394,609	121,506	515,982	4,461,873	17,856	799,385				
Services, Other Operating Expenses	3,642,215	335,879	3,985,531	(24,753)	31,917	949,281	446,999	2,610,286	3,002,991	227,786
Capital Outlay			408,367	13,731	173,207	15,692,398	574,253			
Other Outgo										
Direct Support/Indirect Costs		112,752	523,802	415,945						
Other Uses										
TOTAL EXPENDITURES	15,116,550	3,888,609	14,162,509	10,699,913	222,980	17,608,798	1,021,252	2,610,286	3,002,991	227,786
INTERFUND TRANSFERS										
Transfers In	113,453	0	796,171	1,210	0					1,800
Transfers Out		0		0	0	0	0	0	0	0
Other Financing Sources	0	0	194,425	0	0	0	0	0	0	0
Contributions		0		0	0	0	0	0	0	0
TOTAL TRANSFERS	113,453	0	990,596	1,210	0	0	0	0	0	1,800
Net Incr(Decr) in Fund Balance	145,209	278,675	117,164	352,248	(216,540)	(17,022,698)	715,497	124,856	2,022,067	(21,189)
FUND BALANCE										
Beginning Fund Balance	2,950,953	292,993	53,297	4,681,386	802,964	75,897,678	2,258,610	45,553	5,649,706	2,028,448
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	125,677	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Addl 3% Required Reserve (Board Commi	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,580,871	2,007,259
Assigned Fund Balance	2,435,576	121,534	0	0	586,424	0	2,974,107	0	0	0
Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Addl Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	660,586	450,134	170,461	4,907,957	0	58,874,980	0	0	0	0
Unappropriated Fund Balance	0	0	0	0	0	0	0	170,409	5,090,902	0
Ending Fund Balance	3,096,162	571,668	170,461	5,033,634	586,424	58,874,980	2,974,107	170,409	7,671,773	2,007,259

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2017-2018
17/18 Revised at 16/17 Unaudited
Includes LCFF Estimate for General
Revenue and 1.56% COLA on State
Categorical, 5.8% HW increase, Step and
Column

	General Unrestr	Lottery 1100	Transportation 0723/0724	Community Day School 0821	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/ Entitlements	Restricted Maintenance 8150	Bond Endowments 06	TOTAL REST	Total General
INCOME											
State LCFF Sources	175,107,856				175,107,856					0	175,107,856
Federal Sources	75,000				75,000	4,918,587	14,982,162			19,900,749	19,975,749
Other State Revenues	3,313,138	2,669,756			5,982,894	13,060,976	10,510,278			23,571,254	29,554,148
Other Local Revenues	741,140		135,000		876,140		625,076		13,000	638,076	1,514,216
TOTAL REVENUES	179,237,134	2,669,756	135,000	0	182,041,890	17,979,563	26,117,516	0	13,000	44,110,079	226,151,969
EXPENDITURES											
Certificated Salaries	65,816,954	1,253,226		405,251	67,475,431	10,530,845	7,071,237		70,127	17,672,209	85,147,640
Classified Salaries	16,812,638		3,742,367	116,333	20,671,338	10,244,745	3,282,675	2,439,933	49,046	16,016,399	36,687,737
Employee Benefits	48,650,570	657,281	2,963,732	325,078	52,596,661	16,723,353	9,403,580	1,813,768	73,824	28,014,525	80,611,186
Books	4,591,941		0	165	4,592,106	0	616,831	0	0	616,831	5,208,937
Supplies	3,217,048		864,000	14,166	4,095,214	424,454	2,751,618	872,200	503,176	4,551,448	8,646,662
Services, Other Operating Expenses	8,686,783	759,249	(463,253)	71,275	9,054,054	4,650,374	2,791,157	759,727	191,171	8,392,429	17,446,483
Capital Outlay	0		1,082,445		1,082,445				633,829	633,829	1,716,274
Other Outgo	660,335				660,335					0	660,335
Direct Support/Indirect Costs	(3,397,405)				(3,397,405)	1,367,926	742,020	233,118		2,343,064	(1,054,341)
Other Uses	0		616,317		616,317					0	616,317
TOTAL EXPENDITURES	145,038,864	2,669,756	8,805,608	932,268	157,446,496	43,941,697	26,659,118	6,118,746	1,521,173	78,240,734	235,687,230
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(622,294)				(622,294)					0	(622,294)
Other Financing Sources					0					0	0
Contributions	(40,592,012)		7,543,513	932,268	(32,116,231)	25,541,945	455,540	6,118,746		32,116,231	0
TOTAL TRANSFERS	(41,214,306)	0	7,543,513	932,268	(32,738,525)	25,541,945	455,540	6,118,746	0	32,116,231	(622,294)
Net Incr(Decr) in Fund Balance	(7,016,036)	0	(1,127,095)	0	(8,143,131)	(420,189)	(86,062)	0	(1,508,173)	(2,014,424)	(10,157,555)
FUND BALANCE											
Beginning Fund Balance	48,128,123	154,650	1,127,095	(0)	49,409,868	1,890,150	3,985,309	0	2,299,236	8,174,695	57,584,563
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	149,395	0	0	0	149,395	0	0	0	0	0	149,395
Prepaid	0	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	7,089,286	0	0	0	7,089,286	0	0	0	0	0	7,089,286
Addl 3% Reserve Set Aside (pending board)	6,824,943	0	0	0	6,824,943	0	0	0	0	0	6,824,943
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,102,343	0	0	0	4,102,343	0	0	0	0	0	4,102,343
Addl Committed Fund Balance (pending board)	4,500,000	0	0	0	4,500,000	0	0	0	0	0	4,500,000
Committed Fund Balance	16,353,154	0	0	0	16,353,154	0	0	0	0	0	16,353,154
Restricted Fund Balance	0	0	0	0	0	1,469,961	3,899,247	0	791,063	6,160,271	6,160,271
Unappropriated Fund Balance	1,877,966	154,650	0	0	2,032,616	0	0	0	0	0	2,032,616
Ending Fund Balance	41,112,087	154,650	0	(0)	41,266,737	1,469,961	3,899,247	0	791,063	6,160,271	47,427,008

Pajaro Valley Unified School District
GENERAL FUND SUMMARY

FISCAL YEAR 2017-2018

17/18 Revised at 16/17 Unaudited

Includes LCFE Estimate for General
Revenue and 1.56% COLA on State
Categorical, 5.8% HW increase, Step and
Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFE Sources	13,471,891	19,823								
Federal Sources		342,188	7,873,905	9,105,104						
Other State Revenues	921,140	3,003,161	5,377,640	1,213,566						
Other Local Revenues	25,710	608,151	397,288	775,000	3,000	390,250	865,000	3,251,438	4,952,357	100,000
TOTAL REVENUES	14,418,741	3,973,323	13,648,833	11,093,670	3,000	390,250	865,000	3,251,438	4,952,357	100,000
EXPENDITURES										
Certificated Salaries	5,850,433	1,590,539	3,243,390							
Classified Salaries	924,795	646,672	1,462,287	2,999,001		96,681				
Employee Benefits	4,290,181	1,372,153	3,980,779	3,612,236		81,916				
Books	45,428	4,492	21,550	2,500	0	0				
Supplies	435,744	23,168	982,591	4,317,899	40,430	0				
Services, Other Operating Expenses	3,263,558	261,306	3,932,095	34,917	548,994	0	440,438	3,251,438	4,952,357	101,800
Capital Outlay						27,336,888	400,000			
Other Outgo										
Direct Support/Indirect Costs		74,688	541,704	437,949						
Other Uses										
TOTAL EXPENDITURES	14,810,139	3,973,018	14,164,396	11,404,502	589,424	27,515,485	840,438	3,251,438	4,952,357	101,800
INTERFUND TRANSFERS										
Transfers In	104,931	0	515,563	0	0	0	0	0	0	1,800
Transfers Out	0	0	0	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	104,931	0	515,563	0	0	0	0	0	0	1,800
Net Incr(Decr) in Fund Balance	(286,467)	305	0	(310,832)	(586,424)	(27,125,235)	24,562	0	0	0
FUND BALANCE										
Beginning Fund Balance	3,096,162	571,668	170,461	5,033,634	586,424	58,874,980	2,974,107	170,409	7,671,773	2,007,259
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	125,677	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Add 3% Reserve Set Aside (pending board)	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,580,871	2,007,259
Assigned Fund Balance	2,149,110	121,838	0	0	0	0	2,998,669	0	0	0
Addl Committed Fund Balance (pending board)	0	0	0	0	0	0	0	0	0	0
Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	660,585	450,135	170,461	4,597,125	0	31,749,745	0	0	0	0
Unappropriated Fund Balance	0	0	0	0	0	0	0	170,409	5,090,902	0
Ending Fund Balance	2,809,695	571,973	170,461	4,722,802	0	31,749,745	2,998,669	170,409	7,671,773	2,007,259

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2018-2019
18/19 at 16/17 Unaudited Actuals

Includes LCFF Estimate for General Revenue and 2.15% COLA on State Categorical, 6% HW increase, Step and Column

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
		1100	0723/0724	0821		6500/6510		8150	06		
INCOME											
State LCFF Sources	179,706,403				179,706,403					0	179,706,403
Federal Sources	75,000				75,000	4,918,587	14,982,162			19,900,749	19,975,749
Other State Revenues	753,983	2,669,756			3,423,739	13,312,064	10,510,278			23,822,342	27,246,081
Other Local Revenues	741,140		135,000		876,140		625,076		0	625,076	1,501,216
TOTAL REVENUES	181,276,526	2,669,756	135,000	0	184,081,282	18,230,651	26,117,516	0	0	44,348,167	228,429,449
EXPENDITURES											
Certificated Salaries	66,765,301	1,279,005		414,069	68,458,375	10,681,523	7,078,741		71,177	17,831,441	86,289,816
Classified Salaries	16,982,465		3,776,135	116,663	20,875,263	10,351,741	3,310,309	2,483,473	50,523	16,196,046	37,071,309
Employee Benefits	51,780,347	703,108	3,150,844	345,946	55,980,245	17,674,632	9,661,593	1,933,090	79,123	29,348,438	85,328,683
Books	2,391,941		0	165	2,392,106	0	556,204	0	0	556,204	2,948,310
Supplies	3,190,548		873,000	14,166	4,077,714	424,454	2,500,989	872,200	78,176	3,875,819	7,953,533
Services, Other Operating Expenses	8,056,083	842,293	(463,253)	71,275	8,506,398	4,188,260	2,745,042	759,727	29,383	7,722,412	16,228,810
Capital Outlay					0			0	482,681	482,681	482,681
Other Outgo	660,335				660,335					0	660,335
Direct Support/Indirect Costs	(3,397,405)				(3,397,405)	1,367,926	742,020	233,118		2,343,064	(1,054,341)
Other Uses			453,550		453,550					0	453,550
TOTAL EXPENDITURES	146,429,615	2,824,406	7,790,276	962,284	158,006,581	44,688,536	26,594,898	6,281,608	791,063	78,356,105	236,362,686
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(759,735)				(759,735)					0	(759,735)
Other Financing Sources					0					0	0
Contributions	(41,834,435)		7,655,276	962,284	(33,216,875)	26,457,885	477,382	6,281,608		33,216,875	0
TOTAL TRANSFERS	(42,594,170)	0	7,655,276	962,284	(33,976,610)	26,457,885	477,382	6,281,608	0	33,216,875	(759,735)
Net Incr(Decr) in Fund Balance	(7,747,259)	(154,650)	0	0	(7,901,909)	0	0	0	(791,063)	(791,063)	(8,692,972)
FUND BALANCE											
Beginning Fund Balance	41,112,087	154,650	0	(0)	41,266,737	1,469,961	3,899,247	0	791,063	6,160,271	47,427,008
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	149,395	0	0	0	149,395	0	0	0	0	0	149,395
Prepaid	0	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	7,113,673	0	0	0	7,113,673	0	0	0	0	0	7,113,673
Addl 3% Reserve Set Aside (pending board)	6,824,943	0	0	0	6,824,943	0	0	0	0	0	6,824,943
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,102,343	0	0	0	4,102,343	0	0	0	0	0	4,102,343
Addl Committed Fund Balance (pending board)	4,500,000	0	0	0	4,500,000	0	0	0	0	0	4,500,000
Committed Fund Balance	10,459,474	0	0	0	10,459,474	0	0	0	0	0	10,459,474
Restricted Fund Balance	0	0	0	0	0	1,469,961	3,899,247	0	0	5,369,208	5,369,208
Unappropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	33,364,828	0	0	(0)	33,364,828	1,469,961	3,899,247	0	0	5,369,208	38,734,036

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2018-2019
18/19 at 16/17 Unaudited Actuals

Includes LCFF Estimate for General Revenue and 2.15% COLA on State Categorical, 6% HW increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	13,471,891	19,823								
Federal Sources		342,188	7,873,905	9,105,104						
Other State Revenues	921,140	3,003,161	5,395,108	1,213,566						
Other Local Revenues	25,710	608,151	397,288	775,000		235,250	865,000	3,251,438	4,952,357	100,000
TOTAL REVENUES	14,418,741	3,973,323	13,666,301	11,093,670	0	235,250	865,000	3,251,438	4,952,357	100,000
EXPENDITURES										
Certificated Salaries	5,938,472	1,590,539	3,257,192							
Classified Salaries	935,560	662,988	1,472,100	3,041,691		99,257				
Employee Benefits	4,547,032	1,408,946	4,109,733	3,807,262		87,635				
Books	45,428	4,492	21,550	2,500		0				
Supplies	435,744	23,168	939,671	4,317,899		0				
Services, Other Operating Expenses	3,263,558	261,306	3,932,095	34,917		0	440,438	3,251,438	4,952,357	101,800
Capital Outlay			0			15,579,256	400,000			
Other Outgo										
Direct Support/Indirect Costs		74,688	541,704	437,949						
Other Uses										
TOTAL EXPENDITURES	15,165,794	4,026,127	14,274,045	11,642,218	0	15,766,148	840,438	3,251,438	4,952,357	101,800
INTERFUND TRANSFERS										
Transfers In	150,191	0	607,744	0	0	0	0	0	0	1,800
Transfers Out	0	0	0	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	150,191	0	607,744	0	0	0	0	0	0	1,800
Net Incr(Decr) in Fund Balance	(596,862)	(52,804)	0	(548,548)	0	(15,530,898)	24,562	0	0	0
FUND BALANCE										
Beginning Fund Balance	2,809,695	571,973	170,461	4,722,802	0	31,749,745	2,998,669	170,409	7,671,773	2,007,259
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	125,677	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Addl 3% Reserve Set Aside (pending boar	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,580,871	2,007,259
Assigned Fund Balance	1,552,248	69,034	0	0	0	0	3,023,231	0	0	0
Addl Committed Fund Balance (pending br	0	0	0	0	0	0	0	0	0	0
Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	660,585	450,135	170,461	4,048,577	0	16,218,847	0	0	0	0
Unappropriated Fund Balance	0	0	0	0	0	0	0	170,409	5,090,902	0
Ending Fund Balance	2,212,833	519,169	170,461	4,174,254	0	16,218,847	3,023,231	170,409	7,671,773	2,007,259

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2018-2019
19/20 at 16/17 Unaudited Actuals

Includes LCFF Estimate for General Revenue and 2.35% COLA on State Categorical, 6% HW increase, Step and Column

	General Unrestr	Lottery 1100	Transportation 0723/0724	Community Day School 0821	TOTAL UNRESTRICTED	Special Ed 6500/6510	Federal and State Grants/Entitlements	Restricted Maintenance 8150	Bond Endowments 06	TOTAL REST	Total General
INCOME											
State LCFF Sources	184,164,904				184,164,904					0	184,164,904
Federal Sources	75,000				75,000	4,918,587	14,982,162			19,900,749	19,975,749
Other State Revenues	753,983	2,669,756			3,423,739	13,592,137	10,510,278			24,102,415	27,526,154
Other Local Revenues	741,140		135,000		876,140		625,076			625,076	1,501,216
TOTAL REVENUES	185,735,027	2,669,756	135,000	0	188,539,783	18,510,724	26,117,516	0	0	44,628,240	233,168,023
EXPENDITURES											
Certificated Salaries	67,698,736	1,305,650		422,887	69,427,273	10,830,143	7,110,161			17,940,304	87,367,577
Classified Salaries	17,155,126		3,808,555	116,809	21,080,490	10,417,115	3,334,527	2,524,070		16,275,712	37,356,202
Employee Benefits	55,103,608	751,982	3,350,977	368,095	59,574,662	18,702,968	9,922,864	2,060,982		30,686,814	90,261,476
Books	2,391,941			165	2,392,106	0	556,204	0		556,204	2,948,310
Supplies	3,190,548		882,180	14,166	4,086,894	424,454	2,222,031	872,200		3,518,685	7,605,579
Services, Other Operating Expenses	8,220,393	612,124	(463,253)	71,275	8,440,539	4,143,266	2,727,549	759,727		7,630,542	16,071,081
Capital Outlay					0		0			0	0
Other Outgo	660,335				660,335					0	660,335
Direct Support/Indirect Costs	(3,397,405)				(3,397,405)	1,367,926	742,020	233,118		2,343,064	(1,054,341)
Other Uses					0					0	0
TOTAL EXPENDITURES	151,023,282	2,669,756	7,578,459	993,397	162,264,894	45,885,872	26,615,356	6,450,097	0	78,951,325	241,216,219
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(861,298)				(861,298)					0	(861,298)
Other Financing Sources					0					0	0
Contributions	(42,759,941)		7,443,459	993,397	(34,323,085)	27,375,148	497,840	6,450,097		34,323,085	0
TOTAL TRANSFERS	(43,621,239)	0	7,443,459	993,397	(35,184,383)	27,375,148	497,840	6,450,097	0	34,323,085	(861,298)
Net Incr(Decr) in Fund Balance	(8,909,494)	0	0	0	(8,909,494)	0	0	0	0	0	(8,909,494)
FUND BALANCE											
Beginning Fund Balance	33,364,828	0	0	(0)	33,364,828	1,469,961	3,899,247	0	0	5,369,208	38,734,036
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	150,000	0	0	0	150,000	0	0	0	0	0	150,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	149,395	0	0	0	149,395	0	0	0	0	0	149,395
Prepaid	0	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	7,262,326	0	0	0	7,262,326	0	0	0	0	0	7,262,326
Addl 3% Reserve Set Aside (pending board)	6,824,943	0	0	0	6,824,943	0	0	0	0	0	6,824,943
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,102,343	0	0	0	4,102,343	0	0	0	0	0	4,102,343
Addl Committed Fund Balance (pending board)	4,276,417	0	0	0	4,276,417	0	0	0	0	0	4,276,417
Committed Fund Balance	1,624,910	0	0	0	1,624,910	0	0	0	0	0	1,624,910
Restricted Fund Balance	0	0	0	0	0	1,469,961	3,899,247	0	0	5,369,208	5,369,208
Unappropriated Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Ending Fund Balance	24,455,334	0	0	(0)	24,455,334	1,469,961	3,899,247	0	0	5,369,208	29,824,542

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2018-2019
19/20 at 16/17 Unaudited Actuals

Includes LCFF Estimate for General Revenue and 2.35% COLA on State Categorical, 6% HW increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	13,471,891	19,823								
Federal Sources		342,188	7,873,905	9,105,104						
Other State Revenues	921,140	3,003,161	5,398,328	1,213,566						
Other Local Revenues	25,710	608,151	397,288	775,000		50,000	865,000	3,251,438	4,952,357	100,000
TOTAL REVENUES	14,418,741	3,973,323	13,669,521	11,093,670	0	50,000	865,000	3,251,438	4,952,357	100,000
EXPENDITURES										
Certificated Salaries	6,031,656	1,590,539	3,269,447							
Classified Salaries	944,315	677,839	1,477,378	3,076,250						
Employee Benefits	4,820,046	1,448,081	4,244,687	4,013,437						
Books	45,428	4,492	21,550	2,500						
Supplies	435,744	23,168	891,967	4,317,899						
Services, Other Operating Expenses	3,263,558	261,306	3,932,095	34,917			440,438	3,251,438	4,952,357	101,800
Capital Outlay			0			16,268,847	400,000			
Other Outgo										
Direct Support/Indirect Costs		74,688	541,704	437,949						
Other Uses										
TOTAL EXPENDITURES	15,540,747	4,080,113	14,378,828	11,882,952	0	16,268,847	840,438	3,251,438	4,952,357	101,800
INTERFUND TRANSFERS										
Transfers In	150,191	0	709,307	0	0					1,800
Transfers Out		0		0	0	0	0	0	0	0
Other Financing Sources	0	0		0	0	0	0	0	0	0
Contributions		0		0	0	0	0	0	0	0
TOTAL TRANSFERS	150,191	0	709,307	0	0	0	0	0	0	1,800
Net Incr(Decr) in Fund Balance	(971,815)	(106,790)	0	(789,282)	0	(16,218,847)	24,562	0	0	0
FUND BALANCE										
Beginning Fund Balance	2,212,833	519,169	170,461	4,174,254	0	16,218,847	3,023,231	170,409	7,671,773	2,007,259
Components of Fund Balance:										
Audit Adjustment								0		
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Stores	0	0	0	125,677	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Addl 3% Reserve Set Aside (pending boar	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	2,580,871	2,007,259
Assigned Fund Balance	580,433	0	0	0	0	0	3,047,793	0	0	0
Addl Committed Fund Balance (pending b	0	0	0	0	0	0	0	0	0	0
Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	660,585	412,379	170,461	3,259,295	0	0	0	0	0	0
Unappropriated Fund Balance	0	0	0	0	0	0	0	170,409	5,090,902	0
Ending Fund Balance	1,241,018	412,379	170,461	3,384,972	0	0	3,047,793	170,409	7,671,773	2,007,259

MULTI-YEAR ASSUMPTIONS

QUICK FACTS	2017-18	2018-19	2019-20	
LCFF ADA	17,410	17,410	17,410	
COLA	1.56%	2.15%	2.35%	
GAP CLOSURE (SSC)	43.19%	39.12%	41.60%	
GAP CLOSURE (FCMAT)	43.19%	66.12%	64.92%	
UNDUPLICATED COUNT	77.92%	77.36%	77.36%	
REVENUE ASSUMPTIONS	OBJECT	2017-18	2018-19	2018-19
<u>Enrollment</u>				
Student Instructional Days		180	180	180
October Enrollment		18,300	18,300	18,300
Enrollment Gain (Loss) over prior October		6	-	-
Gain (Loss) Percentage		0.03%	0.00%	0.00%
Budgeted Teacher Increase/decrease				
Teacher Retirements (Unrestricted & Special Ed)				
<u>ADA</u>				
P-2 ADA (PVUSD K-12, excluding Charter)		17,410.74	17,410.74	17,410.74
ADA Gain (Loss)		110.85	-	-
P-2 ADA (PVUSD K-8, excluding Charter)		12,579.70	12,579.70	12,579.70
P-2 ADA (PVUSD 9-12, excluding Charter)		4,831.04	4,831.04	4,831.04
Net Charter Transfer		35.84	35.84	35.84
ADA as Percent of Enrollment		95.1%	95.1%	95.1%
Increasing or Declining ADA for Purposes of LCFF		Increase	Decline	Increase
LCFF ADA		17,410.74	17,410.74	17,410.74
<u>LCFF Factors</u>				
COLA Percent		1.56%	2.15%	2.35%
Gap Funding		43.19%	52.62%	53.26%
K-3 Base Entitlement	\$	7,193	\$ 7,348	\$ 7,521
K-3 CSR Add-on	\$	748	\$ 764	\$ 782
4-6 Base Entitlement	\$	7,301	\$ 7,458	\$ 7,633
7-8 Base Entitlement	\$	7,518	\$ 7,680	\$ 7,860
9-12 Base Entitlement	\$	8,712	\$ 8,899	\$ 9,108
CTE Add-on	\$	227	\$ 231	\$ 237
Supplemental Grants		20%	20%	20%
Concentration Grants		50%	50%	50%
Concentration Grant Threshold		55%	55%	55%
PVUSD Unduplicated Percent (phased in 3 year average)		77.92%	77.36%	77.36%
Home to School Transportation (12/13 amount)	\$	2,673,110	\$ 2,673,110	\$ 2,673,110
TIIG (12/13 amount)	\$	1,088,877	\$ 1,088,877	\$ 1,088,877
<u>LCFF Revenue</u>				
Target Funding		180,622,934	183,864,007	188,098,737
Phased-In Funding		175,127,679	179,724,697	184,184,727
Difference		5,495,255	4,139,310	3,914,010
PVUSD LCFF Target per ADA	\$	10,374.22	\$ 10,560.38	\$ 10,803.60
PVUSD Funded LCFF per ADA	\$	10,058.60	\$ 10,322.63	\$ 10,578.80
Difference	\$	315.62	\$ 237.74	\$ 224.80
<u>Other Revenue</u>				
Special Education COLA		1.56%	2.15%	2.35%
COLA on Other State Resources		1.56%	2.15%	2.35%
COLA on Federal Resources		0.00%	0.00%	0.00%
Mandated Cost Block Grant per K-8 ADA	\$	30.34	\$ 30.34	\$ 30.34
Mandated Cost Block Grant per 9-12 ADA	\$	58.25	\$ 58.25	\$ 58.25
Mandated Cost One-Time Revenue per ADA	\$	147	\$ -	\$ -
Mandated Costs Combined Total Revenue	\$	3,222,138	\$ 662,983	\$ 626,907
Adult Ed One Time Funding **				
MAA Revenue	\$	75,000	\$ 75,000	\$ 75,000
Lottery (Unrestricted) per ADA	\$	146.00	\$ 146.00	\$ 146.00
Lottery (Restricted) per ADA	\$	48.00	\$ 48.00	\$ 48.00

MULTI-YEAR ASSUMPTIONS

EXPENSE ASSUMPTIONS	OBJECT	2017-18	2017-18	2017-18
Benefit Rates				
<u>Employer Rates on Payroll (Other than H&W)</u>				
STRS RATE	3101/2	14.430%	16.280%	18.130%
PERS RATE	3201/2	15.531%	18.100%	20.800%
PERS RATE (Employee portion for Classic Members)	3201/2	0.000%	0.000%	0.000%
MEDICARE	3301/2	1.450%	1.450%	1.450%
SOCIAL SECURITY	3301/2	6.200%	6.200%	6.200%
INCOME PROTECTION (LTD)	3401/2	0.505%	0.505%	0.505%
INCOME PROTECTION (LTD) CLASSIFIED	3401/2	0.505%	0.505%	0.505%
RETIREE BENEFITS	3711/2	3.250%	3.380%	3.580%
UNEMPLOYMENT INSURANCE	3501/2	0.050%	0.050%	0.050%
WORKERS COMPENSATION	3601/2	4.078%	4.078%	4.078%
Classified Salary Total Rates		27.814%	30.383%	33.083%
Certificated Salary Total Rates		20.513%	22.363%	24.213%
<u>Health and Welfare Percentage Cost Increases</u>				
H&W % Increase	3401/2	5.80%	6.00%	6.00%
Other Percentage Increases				
<u>Supplies</u>				
MATERIALS/SUPPLIES - NON SCHOOLS	4310	0.00%	0.00%	0.00%
FUEL	4340	2.00%	2.00%	2.00%
<u>Services & Other Operating</u>				
TRAVEL & CONFERENCE	5210	0.00%	0.00%	0.00%
DUES & MEMBERSHIPS	5310	0.00%	0.00%	0.00%
UTILITIES				
-Gas & Electric	5501	2.00%	2.00%	2.00%
-Water	5503	2.00%	2.00%	2.00%
-Waste Disposal	5502	2.00%	2.00%	2.00%
-Sewer	5503	2.00%	2.00%	2.00%
PROPERTY INSURANCE	5400/7301	3.00%	3.00%	3.00%
PROFESSIONAL SERVICES	5810	0.00%	0.00%	0.00%
LEGAL COST (SPECIAL ED)	5801	0.00%	0.00%	0.00%
LEGAL COST (CENTRAL BUDGET)	5801	0.00%	0.00%	0.00%
SPECIAL EDUCATION CONTRACTS	5100 & 5800	0.00%	0.00%	0.00%
BOARD ELECTION EXPENSE	5800/7206	\$0	\$50,000	\$50,000
<u>Indirect Costs</u>				
INDIRECT COST RATE	7310	4.11%	3.44%	3.44%
STATEWIDE AVERAGE RATE	7350	4.92%	4.92%	4.92%
FOOD SERVICE RATE (lower of district or statewide)		4.11%	3.44%	3.44%
<u>PER STUDENT ALLOCATIONS</u>				
MATERIALS/SUPPLIES - SCHOOL SITES	03-069			
Site Discretionary				
-Elementary		\$53	\$53	\$53
-Middle		\$75	\$75	\$75
-High		\$88	\$88	\$88
LCFF Supplemental		\$266	\$266	\$266
One Time funds 15/16 (per ADA) *				
One Time funds 15/16 (per Site) *				
<u>HEALTH AND WELFARE CONTRIBUTIONS</u>				
The district contributes the following amounts to Health and Welfare benefits for a full FTE for the following				
Medical				
-Employee		11,376	12,060	12,780
-Employee + 1		22,140	23,472	24,876
-Family		31,032	32,892	34,860
Dental				
-Employee		1,133	1,133	1,133
-Employee + 1		1,133	1,133	1,133
-Family		1,133	1,133	1,133
Vision				
-Employee		223	223	223
-Employee + 1		223	223	223
-Family		223	223	223

Pajaro Valley Unified School District
 16/17 Unaudited Actuals vs 16/17 Estimated Actuals
 Variance reported on items over \$25,000

	16/17 Estimated Actuals	16/17 Unaudited Actuals	
TOTAL		TOTAL	
UNRESTRICTED		UNRESTRICTED	Variance

				In thousands	
INCOME					
State LCFF Sources	169,768,892	170,940,569	1,171.7		LCFF adjusted based on Governor's June Budget and adjusted ADA/Unduplicated Count
Federal Sources	63,564	63,564	0.0		
Other State Revenues	7,435,659	7,452,750	17.1		
Other Local Revenues	1,261,623	1,639,655	378.0		Additional local reimbursements
TOTAL REVENUES	178,529,738	180,096,538	1,566.8		
EXPENDITURES					
Certificated Salaries	68,088,710	68,285,630	196.9		Spring Coaching Stipends and Part of Summer was paid in June
Classified Salaries	17,989,757	18,166,572	176.8		Spring Coaching Stipends and Part of Summer was paid in June
Employee Benefits	49,022,667	48,911,195	(111.5)		Benefits associated with salary adjustments and over estimated
Books	1,831,728	1,695,026	(136.7)		Over estimated cost of math books
Supplies	4,685,154	4,418,912	(266.2)		Over estimated cost of maintenance and operations expenditures, 21st Century classrooms not completed
Services, Other Operating Expenses	9,978,395	8,837,318	(1,141.1)		Utilities less than anticipated (\$600k), Charter Charges came in higher than anticipated
Capital Outlay	2,959,596	1,748,555	(1,211.0)		Roofs not completed (RHMS, PMS)
Other Outgo	748,332	654,545	(93.8)		COE ADA Transfer came in lower
Direct Support/Indirect Costs	(3,264,193)	(3,654,227)	(390.0)		Indirect adjusted for carryover and funding changes
Other Uses	616,316	876,230	259.9		Transportation cost came in higher
TOTAL EXPENDITURES	152,656,462	149,939,756	(2,716.7)		
			0.0		
INTERFUND TRANSFERS					
Transfers In	0	0	0.0		
Transfers Out	(804,912)	(912,634)	(107.7)		Adjust for Diamond Tech and Child Dev Dept
Other Financing Sources	0	0	0.0		
Contributions	(29,900,964)	(30,593,872)	(692.9)		Adjust contributions based on changes to SELPA, Restricted Routine Maintenance, and LEA funding
TOTAL TRANSFERS	(30,705,876)	(31,506,506)	(800.6)		
			0.0		
Net Incr(Decr) in Fund Balance	(4,832,600)	(1,349,724)	3,482.9		
			0.0		
FUND BALANCE					
Beginning Fund Balance	50,759,592	50,759,592	0.0		
Components of Fund Balance:					
Audit Adjustment	0	0	0.0		
Revolving Cash	150,000	150,000	0.0		
Cash w/Fiscal Agent	65,000	65,000	0.0		
Stores	164,628	149,395	(15.2)		
Prepaid	0	349,960	350.0		
3% Required Reserve	6,953,897	6,986,114	32.2		Adjust due to change in expenditures
Assigned Funds	8,610,214	5,229,438	(3,380.8)		Includes set aside for Transportation Bus Wash (\$1.25m), PVHS Facilities over Measure L Costs (3.83m), and miscellaneous program carryovers
Committed Funds	14,258,310	16,353,154	2,094.8		Adjusted due to reduction in deficit spending
Addl Committed Funds	15,724,943	18,555,205	2,830.3		Board committed - Facilities (roofs and bathroom remodels), replacement furniture and science labs, textbook adoptions, deficit spending, one time off salary schedule payment, addl 3% reserve
Restricted Fund Balance	0	0	0.0		
Unappropriated Fund Balance	0	1,571,602	1,571.6		
Ending Fund Balance	45,926,992	49,409,868	3,482.9		

Pajaro Valley Unified School District
 16/17 Unaudited Actuals vs 16/17 Estimated Actuals
 Variance reported on items over \$25,000

	16/17 Estimated Actuals	16/17 Unaudited Actuals	Variance	
	Special Ed	Special Ed		
INCOME				In thousands
State LCFF Sources	0	0	0.0	
Federal Sources	4,846,572	4,781,922	(64.7)	
Other State Revenues	14,069,256	13,284,075	(785.2)	Adjusted to actual grants
Other Local Revenues	0	0	0.0	
TOTAL REVENUES	18,915,828	18,065,997	(849.8)	
EXPENDITURES				
Certificated Salaries	10,721,121	10,805,974	84.9	Adjusted for actual employees and Summer School estimate
Classified Salaries	9,076,056	9,235,288	159.2	Adjusted for actual employees and Summer School estimate
Employee Benefits	15,397,040	15,490,774	93.7	Benefits associated with salary adjustments
Books	0	194	0.2	
Supplies	256,921	242,014	(14.9)	
Services, Other Operating Expenses	6,171,869	5,192,952	(978.9)	Over estimated cost of outside agencies based on open PO's
Capital Outlay	0	0	0.0	
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	1,329,225	1,322,698	(6.5)	
Other Uses	0	0	0.0	
TOTAL EXPENDITURES	42,952,232	42,289,894	(662.3)	
INTERFUND TRANSFERS				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	24,094,629	24,317,428	222.8	Adjusted based on actual changes
TOTAL TRANSFERS	24,094,629	24,317,428	222.8	
Net Incr(Decr) in Fund Balance	58,225	93,531	35.3	Increase in Mental Health Balance
FUND BALANCE				
Beginning Fund Balance	1,796,619	1,796,619	0.0	
Components of Fund Balance:			0.0	
Audit Adjustment		0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent	0	0	0.0	
Restricted Fund Balance	1,854,844	1,890,150	35.3	
Unappropriated Fund Balance	0	0	0.0	
Ending Fund Balance	1,854,844	1,890,150	35.3	

Pajaro Valley Unified School District
 16/17 Unaudited Actuals vs 16/17 Estimated Actuals
 Variance reported on items over \$25,000

	16/17 Estimated Actuals	16/17 Unaudited Actuals	Variance	
	Federal and State Grants/ Entitlements	Federal and State Grants/ Entitlements		
INCOME				In thousands
State LCFF Sources	0	0	0.0	
Federal Sources	14,579,755	15,195,167	615.4	Adjusted based on use of grants
Other State Revenues	12,170,302	15,917,863	3,747.6	Adjusted based on use of grants
Other Local Revenues	1,841,488	1,746,297	(95.2)	Funds received for donations not completely used. Will be available for carryover in 17/18
TOTAL REVENUES	28,591,545	32,859,327	4,267.8	
EXPENDITURES				
Certificated Salaries	8,452,294	8,766,414	314.1	Adjusted for actual employees and Summer School estimate
Classified Salaries	3,374,424	3,481,254	106.8	Adjusted for actual employees and Summer School estimate
Employee Benefits	9,153,000	12,823,310	3,670.3	Benefits associated with salary adjustments
Books	449,602	435,386	(14.2)	
Supplies	2,130,064	1,932,188	(197.9)	21st Century Supplies not received till after June 30, grant allows carryover
Services, Other Operating Expenses	4,124,045	4,280,137	156.1	Less field trips were taken than anticipated, grant funds were available for addl New Teacher Project costs, less College Readiness funds were used than anticipated
Capital Outlay	115,798	105,798	(10.0)	
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	760,458	788,075	27.6	
Other Uses	0	0	0.0	
TOTAL EXPENDITURES	28,559,685	32,612,562	4,052.9	
INTERFUND TRANSFERS				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	466,002	534,475	68.5	Contribution for LEA
TOTAL TRANSFERS	466,002	534,475	68.5	
Net Incr(Decr) in Fund Balance	497,862	781,240	283.4	
FUND BALANCE				
Beginning Fund Balance	3,204,069	3,204,069	0.0	
Components of Fund Balance:			0.0	
Audit Adjustment		0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent		0	0.0	
Restricted Fund Balance	3,701,931	3,985,309	283.4	
Unappropriated Fund Balance	0	0	0.0	
Ending Fund Balance	3,701,931	3,985,309	283.4	

Pajaro Valley Unified School District
 16/17 Unaudited Actuals vs 16/17 Estimated Actuals
 Variance reported on items over \$25,000

	16/17 Estimated Actuals	16/17 Unaudited Actuals	Variance	
	Restricted Maintenance	Restricted Maintenance		
	8150	8150		
INCOME				In thousands
State LCFF Sources			0	0.0
Federal Sources			0	0.0
Other State Revenues			0	0.0
Other Local Revenues	220,768	221,049		0.3
TOTAL REVENUES	220,768	221,049		0.3
EXPENDITURES				
Certificated Salaries	0	0		0.0
Classified Salaries	2,083,777	2,086,174		2.4 Adjusted for personnel
Employee Benefits	1,592,276	1,595,124		2.9 Benefits associated to Salary adjusts and actual individuals changes
Books	0	0		0.0
Supplies	909,820	1,104,859		195.0 Additional costs associated with summer school cleaning and repairs
Services, Other Operating Expenses	721,661	918,604		196.9 Additional costs associated with summer school cleaning and repairs
Capital Outlay	39,545	27,213		(12.3)
Other Outgo	0	0		0.0
Direct Support/Indirect Costs	214,022	231,043		17.0
Other Uses	0	0		0.0
TOTAL EXPENDITURES	5,561,101	5,963,017		401.9
INTERFUND TRANSFERS				
Transfers In	0	0		0.0
Transfers Out	0	0		0.0
Other Financing Sources	0	0		0.0
Contributions	5,340,333	5,741,968		401.6 Adjusted contribution due salary, benefits and misc adjusts
TOTAL TRANSFERS	5,340,333	5,741,968		401.6
Net Incr(Decr) in Fund Balance	0	0		0.0
FUND BALANCE				
Beginning Fund Balance	0	0		0.0
Components of Fund Balance:				0.0
Audit Adjustment		0		0.0
Revolving Cash	0	0		0.0
Stores	0	0		0.0
3% Required Reserve	0	0		0.0
Cash w/Fiscal Agent	0	0		0.0
Restricted Fund Balance	0	0		0.0
Unappropriated Fund Balance	0	0		0.0
Ending Fund Balance	0	0		0.0

Pajaro Valley Unified School District
 16/17 Unaudited Actuals vs 16/17 Estimated Actuals
 Variance reported on items over \$25,000

	16/17 Estimated Actuals Bond Endowment	16/17 Unaudited Actuals Bond Endowment	Variance
	Fd 06	Fd 06	
INCOME			In thousands
State LCFF Sources			0.0
Federal Sources			0.0
Other State Revenues			0.0
Other Local Revenues	18,824	24,863	6.0
TOTAL REVENUES	18,824	24,863	6.0
EXPENDITURES			
Certificated Salaries	71,502	72,318	0.8
Classified Salaries	49,471	49,471	0.0
Employee Benefits	68,027	68,273	0.3
Books	0	0	0.0
Supplies	382,917	365,511	(17.4)
Services, Other Operating Expenses	33,265	34,625	1.4
Capital Outlay	653,992	562,393	(91.6)
Other Outgo	0	0	0.0
Direct Support/Indirect Costs	0	0	0.0
Other Uses	0	0	0.0
TOTAL EXPENDITURES	1,259,174	1,152,591	(106.6)
INTERFUND TRANSFERS			
Transfers In		0	0.0
Transfers Out		0	0.0
Other Financing Sources		0	0.0
Contributions		0	0.0
TOTAL TRANSFERS	0	0	0.0
Net Incr(Decr) in Fund Balance	(1,240,350)	(1,127,728)	112.6
FUND BALANCE			
Beginning Fund Balance	3,426,964	3,426,964	0.0
Components of Fund Balance:			0.0
Audit Adjustment			0.0
Revolving Cash	0	0	0.0
Stores	0	0	0.0
3% Required Reserve	0	0	0.0
Cash w/Fiscal Agent	0	0	0.0
Restricted Fund Balance	2,186,614	2,299,236	112.6
Unappropriated Fund Balance	0	0	0.0
Ending Fund Balance	2,186,614	2,299,236	112.6

Anticipated projects not completed by June 30

Pajaro Valley Unified School District
 17/18 Revised Budget at Unaudited Actuals vs 17/18 July Adoption
 Variance reported on items over \$25,000

	17/18 Revised at 16/17 Unaudited	
17/18 July Adoption	Actuals	
TOTAL	TOTAL	
UNRESTRICTED	UNRESTRICTED	Variance

INCOME			In thousands	
State LCFF Sources	172,928,127	175,107,856	2,179.7	LCFF adjusted based on Governor's June Budget and ADA/Unduplicated Count revisions
Federal Sources	75,000	75,000	0.0	
Other State Revenues	3,327,043	5,982,894	2,655.9	Additional one time money (\$247/ADA)
Other Local Revenues	876,140	876,140	0.0	
TOTAL REVENUES	177,206,310	182,041,890	4,835.6	
EXPENDITURES				
Certificated Salaries	67,108,123	67,475,431	367.3	Added 7.38 FTE and adjusted for actual employees
Classified Salaries	18,389,386	20,671,338	2,282.0	Added 13.97 FTE and adjusted for actual employees
Employee Benefits	52,730,182	52,596,661	(133.5)	Benefits associated with salary adjustments.
Books	4,591,706	4,592,106	0.4	
Supplies	3,961,515	4,095,214	133.7	Budget Transfers between Services and Salaries and Benefits
Services, Other Operating Expenses	9,254,010	9,054,054	(200.0)	Budget Transfers between Services and Salaries and Benefits
Capital Outlay	1,082,445	1,082,445	0.0	
Other Outgo	655,220	660,335	5.1	
Direct Support/Indirect Costs	(3,401,267)	(3,397,405)	3.9	
Other Uses	616,317	616,317	0.0	
TOTAL EXPENDITURES	154,987,637	157,446,496	2,458.9	
INTERFUND TRANSFERS				
Transfers In	0	0	0.0	
Transfers Out	(622,294)	(622,294)	0.0	
Other Financing Sources	0	0	0.0	
Contributions	(31,083,183)	(32,116,231)	(1,033.1)	Adjust contributions based on changes to SELPA , Restricted Routine Maintenance, New Teacher Project and LEA funding
TOTAL TRANSFERS	(31,705,477)	(32,738,525)	(1,033.1)	
Net Incr(Decr) in Fund Balance	(9,486,804)	(8,143,131)	1,343.7	
FUND BALANCE				
Beginning Fund Balance	45,926,992	49,409,868	3,482.9	
Components of Fund Balance:			0.0	
Audit Adjustment	0	0	0.0	
Revolving Cash	150,000	150,000	0.0	
Cash w/Fiscal Agent	65,000	65,000	0.0	
Stores	164,628	149,395	(15.2)	
Prepaid	0	0	0.0	
3% Required Reserve	6,953,603	7,089,286	135.7	Adjust due to change in expenditures
Assigned Funds	1,194,095	4,102,343	2,908.3	Includes set aside for PVHS Facilities over Measure L Costs (3.83m), miscellaneous program carryovers
Committed Funds	16,587,919	16,353,154	(234.8)	Adjusted for deficit spending
Addl Committed Funds	11,324,943	11,324,943	0.0	
Restricted Fund Balance	0	0	0.0	
Unappropriated Fund Balance	0	2,032,616	2,032.6	
Ending Fund Balance	36,440,188	41,266,737	4,826.6	

Pajaro Valley Unified School District
 17/18 Revised Budget at Unaudited Actuals vs 17/18 July Adoption
 Variance reported on items over \$25,000

	17/18 July Adoption	17/18 Revised at 16/17 Unaudited Actuals	Variance
	Special Ed	Special Ed	

INCOME				In thousands	
State LCFF Sources		0	0	0.0	
Federal Sources		4,918,587	4,918,587	0.0	
Other State Revenues		13,049,218	13,060,976	11.8	Adjusted to actual grants
Other Local Revenues		0	0	0.0	
TOTAL REVENUES		17,967,805	17,979,563	11.8	
EXPENDITURES					
Certificated Salaries		10,560,201	10,530,845	(29.4)	Adjusted for actual employees, increase 1.1 FTE
Classified Salaries		9,157,956	10,244,745	1,086.8	Adjusted for actual employees, increase 4.6 FTE
Employee Benefits		16,766,781	16,723,353	(43.4)	Benefits associated with salary adjustments
Books		0	0	0.0	
Supplies		445,658	424,454	(21.2)	
Services, Other Operating Expenses		4,643,810	4,650,374	6.6	
Capital Outlay		0	0	0.0	
Other Outgo		0	0	0.0	
Direct Support/Indirect Costs		1,392,914	1,367,926	(25.0)	
Other Uses		0	0	0.0	
TOTAL EXPENDITURES		42,967,320	43,941,697	974.4	
INTERFUND TRANSFERS					
Transfers In		0	0	0.0	
Transfers Out		0	0	0.0	
Other Financing Sources		0	0	0.0	
Contributions		24,999,515	25,541,945	542.4	Adjusted based on budget changes
TOTAL TRANSFERS		24,999,515	25,541,945	542.4	
Net Incr(Decr) in Fund Balance		0	(420,189)	(420.2)	
FUND BALANCE					
Beginning Fund Balance		1,851,844	1,890,150	38.3	
Components of Fund Balance:				0.0	
Audit Adjustment			0	0.0	
Revolving Cash		0	0	0.0	
Stores		0	0	0.0	
3% Required Reserve		0	0	0.0	
Cash w/Fiscal Agent		0	0	0.0	
Restricted Fund Balance		1,851,844	1,469,961	(381.9)	
Unappropriated Fund Balance		0	0	0.0	
Ending Fund Balance		1,851,844	1,469,961	(381.9)	

Pajaro Valley Unified School District
 17/18 Revised Budget at Unaudited Actuals vs 17/18 July Adoption
 Variance reported on items over \$25,000

	17/18 Revised at		Variance	
	17/18 July Adoption	16/17 Unaudited		
	Federal and State Grants/Entitlements	Federal and State Grants/Entitlements		
INCOME				In thousands
State LCFF Sources	0	0	0.0	
Federal Sources	14,976,037	14,982,162	6.1	Adjusts under \$25k
Other State Revenues	10,043,037	10,510,278	467.2	After School Programs and Lottery -Instructional Materials adjusted to allocation
Other Local Revenues	113,181	625,076	511.9	Increased Site/Dept Donations, New Teacher Project, other misc adjusts under \$25k
TOTAL REVENUES	25,132,255	26,117,516	985.3	
EXPENDITURES				
Certificated Salaries	6,863,630	7,071,237	207.6	Adjusted based on additional funding received
Classified Salaries	3,097,795	3,282,675	184.9	Adjusted based on additional funding received
Employee Benefits	9,377,078	9,403,580	26.5	Benefits associated to Salary adjusts and actual individuals changes
Books	609,331	616,831	7.5	
Supplies	2,479,712	2,751,618	271.9	Adjusted based on additional funding received
Services, Other Operating Expenses	2,760,379	2,791,157	30.8	Adjusted based on additional funding received
Capital Outlay	0	0	0.0	
Other Outgo	0	0	0.0	
Direct Support/Indirect Costs	722,864	742,020	19.2	
Other Uses	0	0	0.0	
TOTAL EXPENDITURES	25,910,789	26,659,118	748.3	
INTERFUND TRANSFERS				
Transfers In	0	0	0.0	
Transfers Out	0	0	0.0	
Other Financing Sources	0	0	0.0	
Contributions	228,572	455,540	227.0	Contribution for New Teacher Project
TOTAL TRANSFERS	228,572	455,540	227.0	
Net Incr(Decr) in Fund Balance	(549,962)	(86,062)	463.9	
FUND BALANCE				
Beginning Fund Balance	3,701,931	3,985,309	283.4	
Components of Fund Balance:			0.0	
Audit Adjustment		0	0.0	
Revolving Cash	0	0	0.0	
Stores	0	0	0.0	
3% Required Reserve	0	0	0.0	
Cash w/Fiscal Agent		0	0.0	
Restricted Fund Balance	3,151,969	3,899,247	747.3	
Unappropriated Fund Balance	0	0	0.0	
Ending Fund Balance	3,151,969	3,899,247	747.3	

Pajaro Valley Unified School District
 17/18 Revised Budget at Unaudited Actuals vs 17/18 July Adoption
 Variance reported on items over \$25,000

	17/18 July Adoption		17/18 Revised at 16/17 Unaudited		Variance
	Restricted Maintenance	8150	Restricted Maintenance	8150	
INCOME					In thousands
State LCFF Sources				0	0.0
Federal Sources				0	0.0
Other State Revenues				0	0.0
Other Local Revenues				0	0.0
TOTAL REVENUES		0		0	0.0
EXPENDITURES					
Certificated Salaries		0		0	0.0
Classified Salaries		2,194,859		2,439,933	245.1
					Adjusted for personnel and added 0.82 FTE
Employee Benefits		1,795,192		1,813,768	18.6
					Benefits associated to Salary adjusts and actual individuals changes
Books		0		0	0.0
Supplies		872,200		872,200	0.0
Services, Other Operating Expenses		759,727		759,727	0.0
Capital Outlay		0		0	0.0
Other Outgo		0		0	0.0
Direct Support/Indirect Costs		233,118		233,118	0.0
Other Uses		0		0	0.0
TOTAL EXPENDITURES		5,855,096		6,118,746	263.7
INTERFUND TRANSFERS					
Transfers In		0		0	0.0
Transfers Out		0		0	0.0
Other Financing Sources		0		0	0.0
Contributions		5,855,096		6,118,746	263.7
					Contribution adjusted due salary and benefits
TOTAL TRANSFERS		5,855,096		6,118,746	263.7
Net Incr(Decr) in Fund Balance		0		0	0.0
FUND BALANCE					
Beginning Fund Balance		0		0	0.0
Components of Fund Balance:					0.0
Audit Adjustment				0	0.0
Revolving Cash		0		0	0.0
Stores		0		0	0.0
3% Required Reserve		0		0	0.0
Cash w/Fiscal Agent		0		0	0.0
Restricted Fund Balance		0		0	0.0
Unappropriated Fund Balance		0		0	0.0
Ending Fund Balance		0		0	0.0

Pajaro Valley Unified School District
 17/18 Revised Budget at Unaudited Actuals vs 17/18 July Adoption
 Variance reported on items over \$25,000

	17/18 July Adoption	17/18 Revised at 16/17 Unaudited	Variance
	Bond Endowment	Bond Endowment	
	Fd 06	Fd 06	
INCOME			In thousands
State LCFF Sources			0.0
Federal Sources			0.0
Other State Revenues			0.0
Other Local Revenues	13,000	13,000	0.0
TOTAL REVENUES	13,000	13,000	0.0
EXPENDITURES			
Certificated Salaries	70,127	70,127	0.0
Classified Salaries	49,046	49,046	0.0
Employee Benefits	74,473	73,824	(0.7)
Books	0	0	0.0
Supplies	425,000	503,176	78.2
Services, Other Operating Expenses	225,000	191,171	(33.8)
Capital Outlay	600,000	633,829	33.8
Other Outgo	0	0	0.0
Direct Support/Indirect Costs	0	0	0.0
Other Uses	0	0	0.0
TOTAL EXPENDITURES	1,443,646	1,521,173	77.5
INTERFUND TRANSFERS			
Transfers In		0	0.0
Transfers Out		0	0.0
Other Financing Sources		0	0.0
Contributions		0	0.0
TOTAL TRANSFERS	0	0	0.0
Net Incr(Decr) in Fund Balance	(1,430,646)	(1,508,173)	(77.5)
FUND BALANCE			
Beginning Fund Balance	2,186,614	2,299,236	112.6
Components of Fund Balance:			0.0
Audit Adjustment			0.0
Revolving Cash	0	0	0.0
Stores	0	0	0.0
3% Required Reserve	0	0	0.0
Cash w/Fiscal Agent	0	0	0.0
Restricted Fund Balance	755,968	791,063	35.1
Unappropriated Fund Balance	0	0	0.0
Ending Fund Balance	755,968	791,063	35.1

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	170,940,568.72	0.00	170,940,568.72	175,107,856.00	0.00	175,107,856.00	2.4%
2) Federal Revenue		8100-8299	63,563.51	19,977,089.42	20,040,652.93	75,000.00	19,900,749.00	19,975,749.00	-0.3%
3) Other State Revenue		8300-8599	7,452,750.81	29,201,937.58	36,654,688.39	5,982,894.00	23,571,254.00	29,554,148.00	-19.4%
4) Other Local Revenue		8600-8799	1,639,655.86	1,992,209.11	3,631,864.97	876,140.00	638,076.00	1,514,216.00	-58.3%
5) TOTAL, REVENUES			180,096,538.90	51,171,236.11	231,267,775.01	182,041,890.00	44,110,079.00	226,151,969.00	-2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,285,630.55	19,644,706.94	87,930,337.49	67,475,431.00	17,672,209.00	85,147,640.00	-3.2%
2) Classified Salaries		2000-2999	18,166,572.64	14,852,187.02	33,018,759.66	20,671,338.00	16,016,399.00	36,687,737.00	11.1%
3) Employee Benefits		3000-3999	48,911,197.05	29,977,482.56	78,888,679.61	52,596,661.00	28,014,525.00	80,611,186.00	2.2%
4) Books and Supplies		4000-4999	6,113,937.19	4,080,151.17	10,194,088.36	8,687,320.00	5,168,279.00	13,855,599.00	35.9%
5) Services and Other Operating Expenditures		5000-5999	8,837,317.56	10,426,317.46	19,263,635.02	9,054,054.00	8,392,429.00	17,446,483.00	-9.4%
6) Capital Outlay		6000-6999	1,748,554.32	695,403.87	2,443,958.19	1,082,445.00	633,829.00	1,716,274.00	-29.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,270,861.13	0.00	1,270,861.13	1,276,652.00	0.00	1,276,652.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,394,313.74)	2,341,815.47	(1,052,498.27)	(3,397,405.00)	2,343,064.00	(1,054,341.00)	0.2%
9) TOTAL, EXPENDITURES			149,939,756.70	82,018,064.49	231,957,821.19	157,446,496.00	78,240,734.00	235,687,230.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,156,782.20	(30,846,828.38)	(690,046.18)	24,595,394.00	(34,130,655.00)	(9,535,261.00)	1281.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	912,633.96	0.00	912,633.96	622,294.00	0.00	622,294.00	-31.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,593,871.41)	30,593,871.41	0.00	(32,116,231.00)	32,116,231.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,506,505.37)	30,593,871.41	(912,633.96)	(32,738,525.00)	32,116,231.00	(622,294.00)	-31.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,349,723.17)	(252,956.97)	(1,602,680.14)	(8,143,131.00)	(2,014,424.00)	(10,157,555.00)	533.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,759,591.63	8,427,651.84	59,187,243.47	49,409,868.46	8,174,694.87	57,584,563.33	-2.7%
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)			50,759,591.63	8,427,651.84	59,187,243.47	49,409,868.46	8,174,694.87	57,584,563.33	-2.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,759,591.63	8,427,651.84	59,187,243.47	49,409,868.46	8,174,694.87	57,584,563.33	-2.7%
2) Ending Balance, June 30 (E + F1e)			49,409,868.46	8,174,694.87	57,584,563.33	41,266,737.46	6,160,270.87	47,427,008.33	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	149,395.02	0.00	149,395.02	164,628.00	0.00	164,628.00	10.2%
Prepaid Expenditures		9713	349,960.36	0.00	349,960.36	0.00	0.00	0.00	-100.0%
All Others		9719	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
b) Restricted		9740	0.00	8,174,694.87	8,174,694.87	0.00	6,160,270.87	6,160,270.87	-24.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	34,908,359.00	0.00	34,908,359.00	27,912,862.00	0.00	27,912,862.00	-20.0%
d) Assigned									
Other Assignments		9780	5,229,438.00	0.00	5,229,438.00	4,102,343.00	0.00	4,102,343.00	-21.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,986,114.00	0.00	6,986,114.00	7,089,286.00	0.00	7,089,286.00	1.5%
Unassigned/Unappropriated Amount		9790	1,571,602.08	0.00	1,571,602.08	1,782,618.46	0.00	1,782,618.46	13.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	53,198,327.13	12,847,617.32	66,045,944.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent		9135	65,000.00	0.00	65,000.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	7,909,507.57	0.00	7,909,507.57				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	893,659.72	0.00	893,659.72				
6) Stores		9320	149,395.02	0.00	149,395.02				
7) Prepaid Expenditures		9330	349,960.36	0.00	349,960.36				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			62,715,849.80	12,847,617.32	75,563,467.12				
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	13,305,981.36	2,382,539.78	15,688,521.14				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	4,658.48	4,658.48				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,285,724.16	2,285,724.16				
6) TOTAL, LIABILITIES			13,305,981.36	4,672,922.42	17,978,903.78				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			49,409,868.44	8,174,694.90	57,584,563.34				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	86,945,769.00	0.00	86,945,769.00	92,278,345.00	0.00	92,278,345.00	6.1%
Education Protection Account State Aid - Current Year		8012	22,838,433.00	0.00	22,838,433.00	21,683,686.00	0.00	21,683,686.00	-5.1%
State Aid - Prior Years		8019	(27,552.00)	0.00	(27,552.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	380,583.84	0.00	380,583.84	380,584.00	0.00	380,584.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	57,392,776.04	0.00	57,392,776.04	57,392,776.00	0.00	57,392,776.00	0.0%
Unsecured Roll Taxes		8042	1,219,414.18	0.00	1,219,414.18	1,219,414.00	0.00	1,219,414.00	0.0%
Prior Years' Taxes		8043	158,026.87	0.00	158,026.87	158,027.00	0.00	158,027.00	0.0%
Supplemental Taxes		8044	1,184,607.29	0.00	1,184,607.29	1,184,607.00	0.00	1,184,607.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,706,392.65	0.00	5,706,392.65	5,706,393.00	0.00	5,706,393.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,801,580.97	0.00	1,801,580.97	1,801,581.00	0.00	1,801,581.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	16,804.86	0.00	16,804.86	16,805.00	0.00	16,805.00	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	76,899.02	0.00	76,899.02	76,899.00	0.00	76,899.00	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			177,693,735.72	0.00	177,693,735.72	181,899,117.00	0.00	181,899,117.00	2.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(19,823.00)		(19,823.00)	New
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	(6,753,167.00)	0.00	(6,753,167.00)	(6,771,438.00)	0.00	(6,771,438.00)	0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			170,940,568.72	0.00	170,940,568.72	175,107,856.00	0.00	175,107,856.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,396,407.54	3,396,407.54	0.00	3,478,405.00	3,478,405.00	2.4%
Special Education Discretionary Grants		8182	0.00	1,155,311.45	1,155,311.45	0.00	1,209,979.00	1,209,979.00	4.7%
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		5,025,420.39	5,025,420.39		5,077,327.00	5,077,327.00	1.0%
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		914,386.47	914,386.47		658,730.00	658,730.00	-28.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		787,102.42	787,102.42		816,614.00	816,614.00	3.7%
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		7,707,357.96	7,707,357.96		7,507,470.00	7,507,470.00	-2.6%
Career and Technical Education	3500-3599	8290		176,008.00	176,008.00		142,688.00	142,688.00	-18.9%
All Other Federal Revenue	All Other	8290	63,563.51	815,095.19	878,658.70	75,000.00	1,009,536.00	1,084,536.00	23.4%
TOTAL, FEDERAL REVENUE			63,563.51	19,977,089.42	20,040,652.93	75,000.00	19,900,749.00	19,975,749.00	-0.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		10,988,305.00	10,988,305.00		11,139,392.00	11,139,392.00	1.4%
Prior Years	6500	8319		355,120.00	355,120.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	544,765.00	544,765.00	0.00	539,127.00	539,127.00	-1.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,354,926.00	0.00	4,354,926.00	3,222,138.00	0.00	3,222,138.00	-26.0%
Lottery - Unrestricted and Instructional Materials		8560	2,997,605.47	1,145,287.66	4,142,893.13	2,669,756.00	877,728.00	3,547,484.00	-14.4%
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		4,396,564.00	4,396,564.00		4,801,048.00	4,801,048.00	9.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		135,526.00	135,526.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		1,104,885.00	1,104,885.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		93,856.37	93,856.37		12,260.00	12,260.00	-86.9%
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	100,219.34	10,437,628.55	10,537,847.89	91,000.00	6,201,699.00	6,292,699.00	-40.3%
TOTAL, OTHER STATE REVENUE			7,452,750.81	29,201,937.58	36,654,688.39	5,982,894.00	23,571,254.00	29,554,148.00	-19.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	428,555.57	24,863.09	453,418.66	280,000.00	13,000.00	293,000.00	-35.4%
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	136,641.80	0.00	136,641.80	130,000.00	0.00	130,000.00	-4.9%
Interagency Services		8677	0.00	20,881.87	20,881.87	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	313,274.12	16,788.07	330,062.19	209,024.00	0.00	209,024.00	-36.7%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	761,184.37	1,929,676.08	2,690,860.45	257,116.00	625,076.00	882,192.00	-67.2%
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			1,639,655.86	1,992,209.11	3,631,864.97	876,140.00	638,076.00	1,514,216.00	-58.3%
TOTAL, REVENUES			180,096,538.90	51,171,236.11	231,267,775.01	182,041,890.00	44,110,079.00	226,151,969.00	-2.2%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	52,430,797.10	14,430,483.48	66,861,280.58	51,463,267.00	12,735,840.00	64,199,107.00	-4.0%
Certificated Pupil Support Salaries		1200	6,546,642.87	554,372.83	7,101,015.70	6,570,529.00	568,637.00	7,139,166.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,496,329.97	3,096,159.64	10,592,489.61	7,647,846.00	2,864,047.00	10,511,893.00	-0.8%
Other Certificated Salaries		1900	1,811,860.61	1,563,690.99	3,375,551.60	1,793,789.00	1,503,685.00	3,297,474.00	-2.3%
TOTAL, CERTIFICATED SALARIES			68,285,630.55	19,644,706.94	87,930,337.49	67,475,431.00	17,672,209.00	85,147,640.00	-3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	215,759.65	8,631,210.42	8,846,970.07	335,108.00	8,600,226.00	8,935,334.00	1.0%
Classified Support Salaries		2200	7,825,033.93	1,626,436.59	9,451,470.52	9,131,323.00	1,916,452.00	11,047,775.00	16.9%
Classified Supervisors' and Administrators' Salaries		2300	1,822,618.51	484,000.94	2,306,619.45	1,976,504.00	923,429.00	2,899,933.00	25.7%
Clerical, Technical and Office Salaries		2400	6,612,261.47	1,927,476.82	8,539,738.29	7,443,236.00	2,142,846.00	9,586,082.00	12.3%
Other Classified Salaries		2900	1,690,899.08	2,183,062.25	3,873,961.33	1,785,167.00	2,433,446.00	4,218,613.00	8.9%
TOTAL, CLASSIFIED SALARIES			18,166,572.64	14,852,187.02	33,018,759.66	20,671,338.00	16,016,399.00	36,687,737.00	11.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,257,326.20	10,042,224.72	18,299,550.92	9,600,242.00	6,715,582.00	16,315,824.00	-10.8%
PERS		3201-3202	3,200,085.22	2,640,133.88	5,840,219.10	3,036,528.00	2,612,310.00	5,648,838.00	-3.3%
OASDI/Medicare/Alternative		3301-3302	2,348,187.79	1,415,077.97	3,763,265.76	2,498,532.00	1,498,318.00	3,996,850.00	6.2%
Health and Welfare Benefits		3401-3402	28,486,875.65	13,251,716.98	41,738,592.63	31,042,880.00	14,688,847.00	45,731,727.00	9.6%
Unemployment Insurance		3501-3502	67,371.60	25,919.89	93,291.49	51,853.00	17,004.00	68,857.00	-26.2%
Workers' Compensation		3601-3602	3,246,765.49	1,301,252.72	4,548,018.21	3,587,133.00	1,370,386.00	4,957,519.00	9.0%
OPEB, Allocated		3701-3702	2,985,670.20	1,193,988.44	4,179,658.64	2,778,493.00	1,109,096.00	3,887,589.00	-7.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	318,914.90	107,167.96	426,082.86	1,000.00	2,982.00	3,982.00	-99.1%
TOTAL, EMPLOYEE BENEFITS			48,911,197.05	29,977,482.56	78,888,679.61	52,596,661.00	28,014,525.00	80,611,186.00	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,505,395.72	224,819.54	1,730,215.26	4,219,000.00	538,227.00	4,757,227.00	175.0%
Books and Other Reference Materials		4200	189,629.61	210,760.18	400,389.79	373,106.00	78,604.00	451,710.00	12.8%
Materials and Supplies		4300	3,901,136.14	2,852,588.38	6,753,724.52	3,896,182.00	4,013,119.00	7,909,301.00	17.1%
Noncapitalized Equipment		4400	517,775.72	791,983.07	1,309,758.79	199,032.00	538,329.00	737,361.00	-43.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,113,937.19	4,080,151.17	10,194,088.36	8,687,320.00	5,168,279.00	13,855,599.00	35.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	319,216.00	2,764,930.02	3,084,146.02	203,779.00	2,443,699.00	2,647,478.00	-14.2%
Travel and Conferences		5200	320,483.10	452,085.44	772,568.54	315,956.00	471,868.00	787,824.00	2.0%
Dues and Memberships		5300	53,238.49	9,900.50	63,138.99	60,705.00	2,109.00	62,814.00	-0.5%
Insurance		5400 - 5450	1,100,436.50	631.75	1,101,068.25	1,125,821.00	210.00	1,126,031.00	2.3%
Operations and Housekeeping Services		5500	3,019,873.07	15,390.15	3,035,263.22	1,980,100.00	18,000.00	1,998,100.00	-34.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,924,414.50	671,740.01	2,596,154.51	1,999,715.00	622,515.00	2,622,230.00	1.0%
Transfers of Direct Costs		5710	(1,028,381.87)	1,028,381.87	0.00	(923,383.00)	923,383.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,545,432.65)	57,604.21	(3,487,828.44)	(3,160,736.00)	27,143.00	(3,133,593.00)	-10.2%
Professional/Consulting Services and Operating Expenditures		5800	5,926,314.16	5,363,592.97	11,289,907.13	6,683,578.00	3,847,399.00	10,530,977.00	-6.7%
Communications		5900	747,156.26	62,060.54	809,216.80	768,519.00	36,103.00	804,622.00	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,837,317.56	10,426,317.46	19,263,635.02	9,054,054.00	8,392,429.00	17,446,483.00	-9.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	30,477.47	43,320.00	73,797.47	1,082,445.00	50,000.00	1,132,445.00	1434.5%
Buildings and Improvements of Buildings		6200	1,542,902.14	603,846.13	2,146,748.27	0.00	583,829.00	583,829.00	-72.8%
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	175,174.71	48,237.74	223,412.45	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,748,554.32	695,403.87	2,443,958.19	1,082,445.00	633,829.00	1,716,274.00	-29.8%
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	120,786.00	0.00	120,786.00	107,245.00	0.00	107,245.00	-11.2%
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	383,759.00	0.00	383,759.00	403,090.00	0.00	403,090.00	5.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	30,998.22	0.00	30,998.22	31,500.00	0.00	31,500.00	1.6%
Other Debt Service - Principal		7439	585,317.91	0.00	585,317.91	584,817.00	0.00	584,817.00	-0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,270,861.13	0.00	1,270,861.13	1,276,652.00	0.00	1,276,652.00	0.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,341,815.44)	2,341,815.47	0.03	(2,343,064.00)	2,343,064.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(1,052,498.30)	0.00	(1,052,498.30)	(1,054,341.00)	0.00	(1,054,341.00)	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,394,313.74)	2,341,815.47	(1,052,498.27)	(3,397,405.00)	2,343,064.00	(1,054,341.00)	0.2%
TOTAL, EXPENDITURES			149,939,756.70	82,018,064.49	231,957,821.19	157,446,496.00	78,240,734.00	235,687,230.00	1.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	912,633.96	0.00	912,633.96	622,294.00	0.00	622,294.00	-31.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			912,633.96	0.00	912,633.96	622,294.00	0.00	622,294.00	-31.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(30,593,871.41)	30,593,871.41	0.00	(32,116,231.00)	32,116,231.00	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			(30,593,871.41)	30,593,871.41	0.00	(32,116,231.00)	32,116,231.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(31,506,505.37)	30,593,871.41	(912,633.96)	(32,738,525.00)	32,116,231.00	(622,294.00)	-31.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	170,940,568.72	0.00	170,940,568.72	175,107,856.00	0.00	175,107,856.00	2.4%
2) Federal Revenue		8100-8299	63,563.51	19,977,089.42	20,040,652.93	75,000.00	19,900,749.00	19,975,749.00	-0.3%
3) Other State Revenue		8300-8599	7,452,750.81	29,201,937.58	36,654,688.39	5,982,894.00	23,571,254.00	29,554,148.00	-19.4%
4) Other Local Revenue		8600-8799	1,639,655.86	1,992,209.11	3,631,864.97	876,140.00	638,076.00	1,514,216.00	-58.3%
5) TOTAL REVENUES			180,096,538.90	51,171,236.11	231,267,775.01	182,041,890.00	44,110,079.00	226,151,969.00	-2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		86,266,525.65	52,895,811.42	139,162,337.07	91,546,671.00	49,741,547.00	141,288,218.00	1.5%
2) Instruction - Related Services	2000-2999		21,184,910.05	14,673,363.42	35,858,273.47	22,260,654.00	14,310,822.00	36,571,476.00	2.0%
3) Pupil Services	3000-3999		18,927,815.58	5,186,698.43	24,114,514.01	20,072,281.00	4,883,022.00	24,955,303.00	3.5%
4) Ancillary Services	4000-4999		1,904,217.66	270,999.18	2,175,216.84	2,081,520.00	31,204.00	2,112,724.00	-2.9%
5) Community Services	5000-5999		19,087.76	0.00	19,087.76	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,718,487.43	2,564,802.72	9,283,290.15	8,430,721.00	2,507,984.00	10,938,705.00	17.8%
8) Plant Services	8000-8999		13,647,851.44	6,426,389.32	20,074,240.76	11,777,997.00	6,766,155.00	18,544,152.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,270,861.13	0.00	1,270,861.13	1,276,652.00	0.00	1,276,652.00	0.5%
10) TOTAL EXPENDITURES			149,939,756.70	82,018,064.49	231,957,821.19	157,446,496.00	78,240,734.00	235,687,230.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,156,782.20	(30,846,828.38)	(690,046.18)	24,595,394.00	(34,130,655.00)	(9,535,261.00)	1281.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	912,633.96	0.00	912,633.96	622,294.00	0.00	622,294.00	-31.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,593,871.41)	30,593,871.41	0.00	(32,116,231.00)	32,116,231.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(31,506,505.37)	30,593,871.41	(912,633.96)	(32,738,525.00)	32,116,231.00	(622,294.00)	-31.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,349,723.17)	(252,956.97)	(1,602,680.14)	(8,143,131.00)	(2,014,424.00)	(10,157,555.00)	533.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	50,759,591.63	8,427,651.84	59,187,243.47	49,409,868.46	8,174,694.87	57,584,563.33	-2.7%
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)			50,759,591.63	8,427,651.84	59,187,243.47	49,409,868.46	8,174,694.87	57,584,563.33	-2.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,759,591.63	8,427,651.84	59,187,243.47	49,409,868.46	8,174,694.87	57,584,563.33	-2.7%
2) Ending Balance, June 30 (E + F1e)			49,409,868.46	8,174,694.87	57,584,563.33	41,266,737.46	6,160,270.87	47,427,008.33	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	149,395.02	0.00	149,395.02	164,628.00	0.00	164,628.00	10.2%
Prepaid Expenditures		9713	349,960.36	0.00	349,960.36	0.00	0.00	0.00	-100.0%
All Others		9719	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
b) Restricted									
		9740	0.00	8,174,694.87	8,174,694.87	0.00	6,160,270.87	6,160,270.87	-24.6%
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	34,908,359.00	0.00	34,908,359.00	27,912,862.00	0.00	27,912,862.00	-20.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,229,438.00	0.00	5,229,438.00	4,102,343.00	0.00	4,102,343.00	-21.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,986,114.00	0.00	6,986,114.00	7,089,286.00	0.00	7,089,286.00	1.5%
Unassigned/Unappropriated Amount		9790	1,571,602.08	0.00	1,571,602.08	1,782,618.46	0.00	1,782,618.46	13.4%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	2,840,172.73	2,840,172.73
6300	Lottery: Instructional Materials	827,012.25	766,385.25
6512	Special Ed: Mental Health Services	1,890,149.79	1,469,960.79
7338	College Readiness Block Grant	318,124.20	292,689.20
9010	Other Restricted Local	2,299,235.90	791,062.90
Total, Restricted Balance		<u>8,174,694.87</u>	<u>6,160,270.87</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	13,453,334.00	13,471,891.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,641,773.08	921,140.00	-43.9%
4) Other Local Revenue		8600-8799	53,199.36	25,710.00	-51.7%
5) TOTAL, REVENUES			15,148,306.44	14,418,741.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,906,187.73	5,850,433.00	-0.9%
2) Classified Salaries		2000-2999	910,664.23	924,795.00	1.6%
3) Employee Benefits		3000-3999	4,200,712.73	4,290,180.00	2.1%
4) Books and Supplies		4000-4999	456,770.21	481,172.00	5.3%
5) Services and Other Operating Expenditures		5000-5999	3,642,215.01	3,263,558.00	-10.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,116,549.91	14,810,138.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,756.53	(391,397.00)	-1332.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,452.72	104,931.00	-7.5%
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			113,452.72	104,931.00	-7.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			145,209.25	(286,466.00)	-297.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,950,953.38	3,096,162.63	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,950,953.38	3,096,162.63	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,950,953.38	3,096,162.63	4.9%
2) Ending Balance, June 30 (E + F1e)			3,096,162.63	2,809,696.63	-9.3%
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			660,586.75	660,586.75	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	2,435,575.88	2,149,109.88	-11.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,140,396.37		
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	297,258.00		
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			4,437,654.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	652,000.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	689,490.77		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,341,491.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,096,162.63		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	6,387,364.00	6,485,886.00	1.5%
Education Protection Account State Aid - Current Year		8012	1,976,050.00	1,875,717.00	-5.1%
State Aid - Prior Years		8019	(20,368.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	5,110,288.00	5,110,288.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,453,334.00	13,471,891.00	0.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	346,246.00	322,189.00	-6.9%
Lottery - Unrestricted and Instructional Materials		8560	355,412.08	296,668.00	-16.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	392,251.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	547,864.00	302,283.00	-44.8%
TOTAL, OTHER STATE REVENUE			1,641,773.08	921,140.00	-43.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,283.18	25,710.00	-2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	26,916.18	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,199.36	25,710.00	-51.7%
TOTAL, REVENUES			15,148,306.44	14,418,741.00	-4.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,202,203.64	5,066,774.00	-2.6%
Certificated Pupil Support Salaries		1200	68,796.50	92,036.00	33.8%
Certificated Supervisors' and Administrators' Salaries		1300	600,237.71	632,244.00	5.3%
Other Certificated Salaries		1900	34,949.88	59,379.00	69.9%
TOTAL, CERTIFICATED SALARIES			5,906,187.73	5,850,433.00	-0.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	112,575.86	85,679.00	-23.9%
Classified Support Salaries		2200	256,394.75	283,223.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	442,668.17	457,212.00	3.3%
Other Classified Salaries		2900	99,025.45	98,681.00	-0.3%
TOTAL, CLASSIFIED SALARIES			910,664.23	924,795.00	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,275,412.79	1,149,951.00	-9.8%
PERS		3201-3202	159,025.98	144,124.00	-9.4%
OASDI/Medicare/Alternative		3301-3302	150,718.74	155,383.00	3.1%
Health and Welfare Benefits		3401-3402	2,083,982.07	2,343,170.00	12.4%
Unemployment Insurance		3501-3502	5,579.72	3,392.00	-39.2%
Workers' Compensation		3601-3602	256,621.55	272,423.00	6.2%
OPEB, Allocated		3701-3702	235,538.99	221,737.00	-5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,832.89	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			4,200,712.73	4,290,180.00	2.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	22,664.97	14,200.00	-37.3%
Books and Other Reference Materials		4200	39,496.22	31,228.00	-20.9%
Materials and Supplies		4300	347,475.82	399,213.00	14.9%
Noncapitalized Equipment		4400	47,133.20	36,531.00	-22.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			456,770.21	481,172.00	5.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	53,685.12	22,384.00	-58.3%
Dues and Memberships		5300	8,075.30	7,470.00	-7.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	13,856.52	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,326.61	34,043.00	24.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,359,376.15	3,022,798.00	-10.0%
Professional/Consulting Services and Operating Expenditures		5800	173,043.50	168,907.00	-2.4%
Communications		5900	6,851.81	7,956.00	16.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,642,215.01	3,263,558.00	-10.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,116,549.91	14,810,138.00	-2.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	113,452.72	104,931.00	-7.5%
(a) TOTAL, INTERFUND TRANSFERS IN			113,452.72	104,931.00	-7.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			113,452.72	104,931.00	-7.5%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	13,453,334.00	13,471,891.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,641,773.08	921,140.00	-43.9%
4) Other Local Revenue		8600-8799	53,199.36	25,710.00	-51.7%
5) TOTAL, REVENUES			15,148,306.44	14,418,741.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,030,024.94	8,925,309.00	-1.2%
2) Instruction - Related Services	2000-2999		5,509,053.60	5,170,568.00	-6.1%
3) Pupil Services	3000-3999		119,804.44	159,170.00	32.9%
4) Ancillary Services	4000-4999		36,094.36	25,448.00	-29.5%
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		421,572.57	529,643.00	25.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,116,549.91	14,810,138.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			31,756.53	(391,397.00)	-1332.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	113,452.72	104,931.00	-7.5%
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			113,452.72	104,931.00	-7.5%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			145,209.25	(286,466.00)	-297.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,950,953.38	3,096,162.63	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,950,953.38	3,096,162.63	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,950,953.38	3,096,162.63	4.9%
2) Ending Balance, June 30 (E + F1e)			3,096,162.63	2,809,696.63	-9.3%
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			660,586.75	660,586.75	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	2,435,575.88	2,149,109.88	-11.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	517,666.00	517,666.00
6264	Educator Effectiveness (15-16)	48,736.93	48,736.93
6300	Lottery: Instructional Materials	94,183.82	94,183.82
Total, Restricted Balance		<u>660,586.75</u>	<u>660,586.75</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	19,823.00	New
2) Federal Revenue		8100-8299	221,263.00	342,188.00	54.7%
3) Other State Revenue		8300-8599	3,045,895.00	3,003,161.00	-1.4%
4) Other Local Revenue		8600-8799	900,125.67	608,151.00	-32.4%
5) TOTAL, REVENUES			4,167,283.67	3,973,323.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,409,767.29	1,590,539.00	12.8%
2) Classified Salaries		2000-2999	674,972.40	646,672.00	-4.2%
3) Employee Benefits		3000-3999	1,227,410.72	1,372,153.00	11.8%
4) Books and Supplies		4000-4999	127,828.22	27,660.00	-78.4%
5) Services and Other Operating Expenditures		5000-5999	335,879.22	261,306.00	-22.2%
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	112,751.55	74,688.00	-33.8%
9) TOTAL, EXPENDITURES			3,888,609.40	3,973,018.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			278,674.27	305.00	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,674.27	305.00	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	292,993.36	571,667.63	95.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,993.36	571,667.63	95.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			292,993.36	571,667.63	95.1%
2) Ending Balance, June 30 (E + F1e)			571,667.63	571,972.63	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			450,134.33	450,134.33	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	121,533.30	121,838.30	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	822,484.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	269,428.00		
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			1,091,912.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	392,968.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	100,091.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	27,185.35		
6) TOTAL, LIABILITIES			520,245.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			571,667.70		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	19,823.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	19,823.00	New
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	221,263.00	342,188.00	54.7%
TOTAL, FEDERAL REVENUE			221,263.00	342,188.00	54.7%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	16,845.00	28,404.00	68.6%
All Other State Apportionments - Prior Years		8319	(9.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,870,908.00	2,870,908.00	0.0%
All Other State Revenue	All Other	8590	158,151.00	103,849.00	-34.3%
TOTAL, OTHER STATE REVENUE			3,045,895.00	3,003,161.00	-1.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,229.33	8,500.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	544,369.80	503,177.00	-7.6%
Interagency Services		8677	154,263.83	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	192,262.71	96,474.00	-49.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900,125.67	608,151.00	-32.4%
TOTAL, REVENUES			4,167,283.67	3,973,323.00	-4.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,034,132.77	1,103,748.00	6.7%
Certificated Pupil Support Salaries		1200	37,885.45	34,669.00	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	244,493.64	322,261.00	31.8%
Other Certificated Salaries		1900	93,255.43	129,861.00	39.3%
TOTAL, CERTIFICATED SALARIES			1,409,767.29	1,590,539.00	12.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	50,327.73	51,667.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	560,069.59	526,361.00	-6.0%
Other Classified Salaries		2900	64,575.08	68,644.00	6.3%
TOTAL, CLASSIFIED SALARIES			674,972.40	646,672.00	-4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	245,478.25	287,725.00	17.2%
PERS		3201-3202	106,466.62	109,189.00	2.6%
OASDI/Medicare/Alternative		3301-3302	71,615.98	73,942.00	3.2%
Health and Welfare Benefits		3401-3402	650,308.80	730,020.00	12.3%
Unemployment Insurance		3501-3502	2,932.67	1,379.00	-53.0%
Workers' Compensation		3601-3602	75,417.68	91,200.00	20.9%
OPEB, Allocated		3701-3702	66,203.40	78,698.00	18.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,987.32	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,227,410.72	1,372,153.00	11.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,321.54	4,492.00	-28.9%
Materials and Supplies		4300	53,126.99	23,168.00	-56.4%
Noncapitalized Equipment		4400	68,379.69	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			127,828.22	27,660.00	-78.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,276.69	12,384.00	-13.3%
Dues and Memberships		5300	489.00	210.00	-57.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,305.70	17,455.00	41.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,798.64	38,981.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,538.40	65,447.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	178,661.95	104,361.00	-41.6%
Communications		5900	26,808.84	22,468.00	-16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			335,879.22	261,306.00	-22.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	112,751.55	74,688.00	-33.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			112,751.55	74,688.00	-33.8%
TOTAL, EXPENDITURES			3,888,609.40	3,973,018.00	2.2%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	19,823.00	New
2) Federal Revenue		8100-8299	221,263.00	342,188.00	54.7%
3) Other State Revenue		8300-8599	3,045,895.00	3,003,161.00	-1.4%
4) Other Local Revenue		8600-8799	900,125.67	608,151.00	-32.4%
5) TOTAL, REVENUES			4,167,283.67	3,973,323.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,856,905.53	1,891,493.00	1.9%
2) Instruction - Related Services	2000-2999		1,682,546.80	1,739,413.00	3.4%
3) Pupil Services	3000-3999		55,877.97	43,172.00	-22.7%
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		112,751.55	74,688.00	-33.8%
8) Plant Services	8000-8999		180,527.55	224,252.00	24.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,888,609.40	3,973,018.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			278,674.27	305.00	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,674.27	305.00	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	292,993.36	571,667.63	95.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			292,993.36	571,667.63	95.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			292,993.36	571,667.63	95.1%
2) Ending Balance, June 30 (E + F1e)			571,667.63	571,972.63	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			450,134.33	450,134.33	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	121,533.30	121,838.30	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	416,219.16	416,219.16
6392	Adult Education Block Grant Data and Accountability	33,915.17	33,915.17
Total, Restricted Balance		<u>450,134.33</u>	<u>450,134.33</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,240,423.00	7,873,905.00	-4.4%
3) Other State Revenue		8300-8599	4,529,608.12	5,377,640.00	18.7%
4) Other Local Revenue		8600-8799	519,045.79	397,288.00	-23.5%
5) TOTAL, REVENUES			13,289,076.91	13,648,833.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,477,338.63	3,243,390.00	-6.7%
2) Classified Salaries		2000-2999	1,323,897.72	1,462,287.00	10.5%
3) Employee Benefits		3000-3999	3,785,120.39	3,980,779.00	5.2%
4) Books and Supplies		4000-4999	658,451.72	1,004,141.00	52.5%
5) Services and Other Operating Expenditures		5000-5999	3,985,531.31	3,932,095.00	-1.3%
6) Capital Outlay		6000-6999	408,366.98	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	523,802.20	541,704.00	3.4%
9) TOTAL, EXPENDITURES			14,162,508.95	14,164,396.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(873,432.04)	(515,563.00)	-41.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	796,171.40	515,563.00	-35.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	194,425.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			990,596.40	515,563.00	-48.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,164.36	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,297.95	170,462.31	219.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,297.95	170,462.31	219.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,297.95	170,462.31	219.8%
2) Ending Balance, June 30 (E + F1e)			170,462.31	170,462.31	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			170,462.31	170,462.31	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	215,093.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,652,221.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	192,490.67		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,059,806.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,421,753.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	467,590.34		
6) TOTAL, LIABILITIES			1,889,343.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			170,462.32		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,240,423.00	7,873,905.00	-4.4%
TOTAL, FEDERAL REVENUE			8,240,423.00	7,873,905.00	-4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	636,859.00	687,352.00	7.9%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,578,297.12	4,533,268.00	26.7%
All Other State Revenue	All Other	8590	314,452.00	157,020.00	-50.1%
TOTAL, OTHER STATE REVENUE			4,529,608.12	5,377,640.00	18.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	13,726.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	129,706.90	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	375,612.48	397,288.00	5.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			519,045.79	397,288.00	-23.5%
TOTAL, REVENUES			13,289,076.91	13,648,833.00	2.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,592,661.21	2,309,870.00	-10.9%
Certificated Pupil Support Salaries		1200	3,395.06	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	730,431.41	808,646.00	10.7%
Other Certificated Salaries		1900	150,850.95	124,874.00	-17.2%
TOTAL, CERTIFICATED SALARIES			3,477,338.63	3,243,390.00	-6.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	45,288.87	636,500.00	1305.4%
Classified Support Salaries		2200	174,951.62	127,821.00	-26.9%
Classified Supervisors' and Administrators' Salaries		2300	205,994.82	186,483.00	-9.5%
Clerical, Technical and Office Salaries		2400	429,713.35	509,483.00	18.6%
Other Classified Salaries		2900	467,949.06	2,000.00	-99.6%
TOTAL, CLASSIFIED SALARIES			1,323,897.72	1,462,287.00	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	701,503.30	567,363.00	-19.1%
PERS		3201-3202	228,101.02	262,254.00	15.0%
OASDI/Medicare/Alternative		3301-3302	152,946.46	167,354.00	9.4%
Health and Welfare Benefits		3401-3402	2,238,100.02	2,616,920.00	16.9%
Unemployment Insurance		3501-3502	91,088.37	24,793.00	-72.8%
Workers' Compensation		3601-3602	181,217.13	185,488.00	2.4%
OPEB, Allocated		3701-3702	166,295.27	156,607.00	-5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,868.82	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,785,120.39	3,980,779.00	5.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	142,470.49	21,550.00	-84.9%
Materials and Supplies		4300	366,758.37	981,591.00	167.6%
Noncapitalized Equipment		4400	149,222.86	1,000.00	-99.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			658,451.72	1,004,141.00	52.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	49,924.18	35,334.00	-29.2%
Dues and Memberships		5300	2,662.00	0.00	-100.0%
Insurance		5400-5450	1,783.40	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,754.95	7,959.00	-77.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	194,695.64	109,648.00	-43.7%
Professional/Consulting Services and Operating Expenditures		5800	3,681,520.12	3,772,692.00	2.5%
Communications		5900	20,191.02	6,462.00	-68.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,985,531.31	3,932,095.00	-1.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	880.20	0.00	-100.0%
Buildings and Improvements of Buildings		6200	389,972.66	0.00	-100.0%
Equipment		6400	17,514.12	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			408,366.98	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	523,802.20	541,704.00	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			523,802.20	541,704.00	3.4%
TOTAL, EXPENDITURES			14,162,508.95	14,164,396.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	796,171.40	515,563.00	-35.2%
(a) TOTAL, INTERFUND TRANSFERS IN			796,171.40	515,563.00	-35.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	194,425.00	0.00	-100.0%
(c) TOTAL, SOURCES			194,425.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			990,596.40	515,563.00	-48.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,240,423.00	7,873,905.00	-4.4%
3) Other State Revenue		8300-8599	4,529,608.12	5,377,640.00	18.7%
4) Other Local Revenue		8600-8799	519,045.79	397,288.00	-23.5%
5) TOTAL, REVENUES			13,289,076.91	13,648,833.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,222,558.06	9,696,254.00	17.9%
2) Instruction - Related Services	2000-2999		2,913,525.88	2,237,287.00	-23.2%
3) Pupil Services	3000-3999		1,247,937.07	1,434,240.00	14.9%
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		523,802.20	541,704.00	3.4%
8) Plant Services	8000-8999		1,254,685.74	254,911.00	-79.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,162,508.95	14,164,396.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(873,432.04)	(515,563.00)	-41.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	796,171.40	515,563.00	-35.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	194,425.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			990,596.40	515,563.00	-48.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117,164.36	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,297.95	170,462.31	219.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,297.95	170,462.31	219.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,297.95	170,462.31	219.8%
2) Ending Balance, June 30 (E + F1e)			170,462.31	170,462.31	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			170,462.31	170,462.31	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	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
6130	Child Development: Center-Based Reserve Account	170,462.31	170,462.31
Total, Restricted Balance		<u>170,462.31</u>	<u>170,462.31</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,788,677.55	9,105,104.00	-7.0%
3) Other State Revenue		8300-8599	719,976.23	1,213,566.00	68.6%
4) Other Local Revenue		8600-8799	542,297.09	775,000.00	42.9%
5) TOTAL, REVENUES			11,050,950.87	11,093,670.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,616,080.90	2,999,001.00	14.6%
3) Employee Benefits		3000-3999	3,214,413.63	3,612,236.00	12.4%
4) Books and Supplies		4000-4999	4,464,494.60	4,320,399.00	-3.2%
5) Services and Other Operating Expenditures		5000-5999	(24,753.15)	34,917.00	-241.1%
6) Capital Outlay		6000-6999	13,731.24	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	415,944.55	437,949.00	5.3%
9) TOTAL, EXPENDITURES			10,699,911.77	11,404,502.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			351,039.10	(310,832.00)	-188.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,209.84	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,209.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			352,248.94	(310,832.00)	-188.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,681,386.32	5,033,635.26	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,681,386.32	5,033,635.26	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,681,386.32	5,033,635.26	7.5%
2) Ending Balance, June 30 (E + F1e)			5,033,635.26	4,722,803.26	-6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	125,677.23	125,677.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,907,958.03	4,597,126.26	-6.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,509,333.02		
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	0.00		
3) Accounts Receivable		9200	2,573,341.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	125,677.23		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,208,351.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	588,893.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	585,822.63		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,174,716.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,033,635.26		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,775,672.13	9,105,104.00	-6.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	13,005.42	0.00	-100.0%
TOTAL, FEDERAL REVENUE			9,788,677.55	9,105,104.00	-7.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	719,976.23	1,213,566.00	68.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			719,976.23	1,213,566.00	68.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	510,951.29	750,000.00	46.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,429.30	25,000.00	-17.8%
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	916.50	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			542,297.09	775,000.00	42.9%
TOTAL, REVENUES			11,050,950.87	11,093,670.00	0.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,141,642.14	2,394,407.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	192,041.73	300,223.00	56.3%
Clerical, Technical and Office Salaries		2400	207,609.68	239,421.00	15.3%
Other Classified Salaries		2900	74,787.35	64,950.00	-13.2%
TOTAL, CLASSIFIED SALARIES			2,616,080.90	2,999,001.00	14.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	459,335.95	473,225.00	3.0%
OASDI/Medicare/Alternative		3301-3302	188,781.07	227,701.00	20.6%
Health and Welfare Benefits		3401-3402	2,370,702.60	2,688,570.00	13.4%
Unemployment Insurance		3501-3502	2,198.77	1,512.00	-31.2%
Workers' Compensation		3601-3602	98,709.18	122,494.00	24.1%
OPEB, Allocated		3701-3702	90,333.26	98,734.00	9.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,352.80	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,214,413.63	3,612,236.00	12.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	2,622.19	2,500.00	-4.7%
Materials and Supplies		4300	320,707.01	298,771.00	-6.8%
Noncapitalized Equipment		4400	38,098.52	40,000.00	5.0%
Food		4700	4,103,066.88	3,979,128.00	-3.0%
TOTAL, BOOKS AND SUPPLIES			4,464,494.60	4,320,399.00	-3.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	21,157.75	20,400.00	-3.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,878.58	18,000.00	0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,315.44	31,517.00	-10.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(131,781.75)	(64,300.00)	-51.2%
Professional/Consulting Services and Operating Expenditures		5800	27,831.56	22,200.00	-20.2%
Communications		5900	4,845.27	7,100.00	46.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(24,753.15)	34,917.00	-241.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	13,731.24	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,731.24	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	415,944.55	437,949.00	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			415,944.55	437,949.00	5.3%
TOTAL, EXPENDITURES			10,699,911.77	11,404,502.00	6.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,209.84	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,209.84	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			1,209.84	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,788,677.55	9,105,104.00	-7.0%
3) Other State Revenue		8300-8599	719,976.23	1,213,566.00	68.6%
4) Other Local Revenue		8600-8799	542,297.09	775,000.00	42.9%
5) TOTAL, REVENUES			11,050,950.87	11,093,670.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,263,100.95	10,941,510.00	6.6%
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		415,944.55	437,949.00	5.3%
8) Plant Services	8000-8999		20,866.27	25,043.00	20.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,699,911.77	11,404,502.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			351,039.10	(310,832.00)	-188.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,209.84	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,209.84	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			352,248.94	(310,832.00)	-188.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,681,386.32	5,033,635.26	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,681,386.32	5,033,635.26	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,681,386.32	5,033,635.26	7.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	125,677.23	125,677.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,797,499.93	4,515,825.16
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	104,092.98	74,935.98
9010	Other Restricted Local	6,365.12	6,365.12
Total, Restricted Balance		<u>4,907,958.03</u>	<u>4,597,126.26</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,439.63	3,000.00	-53.4%
5) TOTAL, REVENUES			6,439.63	3,000.00	-53.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,855.83	40,430.00	126.4%
5) Services and Other Operating Expenditures		5000-5999	31,917.01	548,994.00	1620.1%
6) Capital Outlay		6000-6999	173,207.01	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			222,979.85	589,424.00	164.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(216,540.22)	(586,424.00)	170.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216,540.22)	(586,424.00)	170.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	802,966.13	586,425.91	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			802,966.13	586,425.91	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			802,966.13	586,425.91	-27.0%
2) Ending Balance, June 30 (E + F1e)			586,425.91	1.91	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	586,425.91	1.91	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	586,615.64		
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			586,615.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	189.73		
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			189.73		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			586,425.91		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,439.63	3,000.00	-53.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,439.63	3,000.00	-53.4%
TOTAL, REVENUES			6,439.63	3,000.00	-53.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,865.81	0.00	-100.0%
Noncapitalized Equipment		4400	12,990.02	40,430.00	211.2%
TOTAL, BOOKS AND SUPPLIES			17,855.83	40,430.00	126.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	31,917.01	548,994.00	1620.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,917.01	548,994.00	1620.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	173,207.01	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			173,207.01	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			222,979.85	589,424.00	164.3%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,439.63	3,000.00	-53.4%
5) TOTAL, REVENUES			6,439.63	3,000.00	-53.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		222,979.85	589,424.00	164.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			222,979.85	589,424.00	164.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(216,540.22)	(586,424.00)	170.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216,540.22)	(586,424.00)	170.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	802,966.13	586,425.91	-27.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			802,966.13	586,425.91	-27.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			802,966.13	586,425.91	-27.0%
2) Ending Balance, June 30 (E + F1e)			586,425.91	1.91	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	586,425.91	1.91	-100.0%
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
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	586,099.84	390,250.00	-33.4%
5) TOTAL, REVENUES			586,099.84	390,250.00	-33.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,243.44	96,681.00	8.3%
3) Employee Benefits		3000-3999	78,490.50	81,916.00	4.4%
4) Books and Supplies		4000-4999	799,384.95	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	949,280.94	0.00	-100.0%
6) Capital Outlay		6000-6999	15,692,398.46	27,336,888.00	74.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,608,798.29	27,515,485.00	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,022,698.45)	(27,125,235.00)	59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,022,698.45)	(27,125,235.00)	59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,897,678.12	58,874,979.67	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,897,678.12	58,874,979.67	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,897,678.12	58,874,979.67	-22.4%
2) Ending Balance, June 30 (E + F1e)			58,874,979.67	31,749,744.67	-46.1%
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			58,874,979.67	31,749,744.67	-46.1%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,315,263.06		
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			61,315,263.06		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,435,590.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,693.15		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,440,283.40		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			58,874,979.66		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	586,099.84	390,250.00	-33.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			586,099.84	390,250.00	-33.4%
TOTAL, REVENUES			586,099.84	390,250.00	-33.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	46,382.30	51,426.00	10.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,861.14	45,255.00	5.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			89,243.44	96,681.00	8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,342.34	15,016.00	-2.1%
OASDI/Medicare/Alternative		3301-3302	6,918.90	7,396.00	6.9%
Health and Welfare Benefits		3401-3402	49,649.00	52,370.00	5.5%
Unemployment Insurance		3501-3502	45.22	49.00	8.4%
Workers' Compensation		3601-3602	3,415.22	3,943.00	15.5%
OPEB, Allocated		3701-3702	3,119.82	3,142.00	0.7%
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			78,490.50	81,916.00	4.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	149,049.49	0.00	-100.0%
Noncapitalized Equipment		4400	650,335.46	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			799,384.95	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,024.70	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	922,056.24	0.00	-100.0%
Communications		5900	1,200.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			949,280.94	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,563,998.13	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,089,245.27	27,336,888.00	94.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,155.06	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,692,398.46	27,336,888.00	74.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			17,608,798.29	27,515,485.00	56.3%

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	586,099.84	390,250.00	-33.4%
5) TOTAL, REVENUES			586,099.84	390,250.00	-33.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		17,608,798.29	27,515,485.00	56.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,608,798.29	27,515,485.00	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,022,698.45)	(27,125,235.00)	59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,022,698.45)	(27,125,235.00)	59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,897,678.12	58,874,979.67	-22.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,897,678.12	58,874,979.67	-22.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,897,678.12	58,874,979.67	-22.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	58,874,979.67	31,749,744.67
Total, Restricted Balance		<u>58,874,979.67</u>	<u>31,749,744.67</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,736,749.33	865,000.00	-50.2%
5) TOTAL, REVENUES			1,736,749.33	865,000.00	-50.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	446,998.55	440,438.00	-1.5%
6) Capital Outlay		6000-6999	574,253.06	400,000.00	-30.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,021,251.61	840,438.00	-17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			715,497.72	24,562.00	-96.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			715,497.72	24,562.00	-96.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,258,609.30	2,974,107.02	31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,258,609.30	2,974,107.02	31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,258,609.30	2,974,107.02	31.7%
2) Ending Balance, June 30 (E + F1e)			2,974,107.02	2,998,669.02	0.8%
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			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	2,974,107.02	2,998,669.02	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,999,481.47		
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			2,999,481.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,374.45		
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			25,374.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,974,107.02		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	531,327.32	450,000.00	-15.3%
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	21,890.48	15,000.00	-31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,183,531.53	400,000.00	-66.2%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,736,749.33	865,000.00	-50.2%
TOTAL, REVENUES			1,736,749.33	865,000.00	-50.2%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	443,251.55	440,438.00	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,747.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			446,998.55	440,438.00	-1.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	574,253.06	400,000.00	-30.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			574,253.06	400,000.00	-30.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,021,251.61	840,438.00	-17.7%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,736,749.33	865,000.00	-50.2%
5) TOTAL, REVENUES			1,736,749.33	865,000.00	-50.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,021,251.61	840,438.00	-17.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,021,251.61	840,438.00	-17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			715,497.72	24,562.00	-96.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			715,497.72	24,562.00	-96.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,258,609.30	2,974,107.02	31.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,258,609.30	2,974,107.02	31.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,258,609.30	2,974,107.02	31.7%
2) Ending Balance, June 30 (E + F1e)			2,974,107.02	2,998,669.02	0.8%
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			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	2,974,107.02	2,998,669.02	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	53,386.64	61,427.00	15.1%
4) Other Local Revenue		8600-8799	8,105,728.20	10,374,401.00	28.0%
5) TOTAL, REVENUES			8,159,114.84	10,435,828.00	27.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,424,568.20	11,043,118.41	5.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,424,568.20	11,043,118.41	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,265,453.36)	(607,290.41)	-73.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,265,453.36)	(607,290.41)	-73.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,582,819.28	9,317,365.92	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,582,819.28	9,317,365.92	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,582,819.28	9,317,365.92	-19.6%
2) Ending Balance, June 30 (E + F1e)			9,317,365.92	8,710,075.51	-6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,317,365.92	8,710,075.51	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,317,365.92		
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			9,317,365.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,317,365.92		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	49,577.30	61,427.00	23.9%
Other Subventions/In-Lieu Taxes		8572	3,809.34	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			53,386.64	61,427.00	15.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,635,280.19	9,988,364.00	30.8%
Unsecured Roll		8612	219,421.43	219,203.00	-0.1%
Prior Years' Taxes		8613	28,142.50	0.00	-100.0%
Supplemental Taxes		8614	164,830.14	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,423.47	0.00	-100.0%
Interest		8660	56,630.47	37,080.00	-34.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	129,754.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,105,728.20	10,374,401.00	28.0%
TOTAL, REVENUES			8,159,114.84	10,435,828.00	27.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,530,000.00	5,145,000.00	13.6%
Bond Interest and Other Service Charges		7434	5,894,568.20	5,898,118.41	0.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,424,568.20	11,043,118.41	5.9%
TOTAL, EXPENDITURES			10,424,568.20	11,043,118.41	5.9%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	53,386.64	61,427.00	15.1%
4) Other Local Revenue		8600-8799	8,105,728.20	10,374,401.00	28.0%
5) TOTAL, REVENUES			8,159,114.84	10,435,828.00	27.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,424,568.20	11,043,118.41	5.9%
10) TOTAL, EXPENDITURES			10,424,568.20	11,043,118.41	5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,265,453.36)	(607,290.41)	-73.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,265,453.36)	(607,290.41)	-73.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,582,819.28	9,317,365.92	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,582,819.28	9,317,365.92	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,582,819.28	9,317,365.92	-19.6%
2) Ending Balance, June 30 (E + F1e)			9,317,365.92	8,710,075.51	-6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,317,365.92	8,710,075.51	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	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	9,317,365.92	8,710,075.51
Total, Restricted Balance		<u>9,317,365.92</u>	<u>8,710,075.51</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,735,141.70	3,251,438.00	18.9%
5) TOTAL, REVENUES			2,735,141.70	3,251,438.00	18.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,610,286.31	3,251,438.00	24.6%
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			2,610,286.31	3,251,438.00	24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			124,855.39	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			124,855.39	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,552.90	170,408.29	274.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,552.90	170,408.29	274.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,552.90	170,408.29	274.1%
2) Ending Net Position, June 30 (E + F1e)			170,408.29	170,408.29	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	170,408.29	170,408.29	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,770,569.29		
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	200,000.00		
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	921,455.78		
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			6,892,025.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	6,721,616.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,721,616.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			170,408.29		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	53,446.04	40,000.00	-25.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,681,695.66	3,211,438.00	19.8%
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%
TOTAL, OTHER LOCAL REVENUE			2,735,141.70	3,251,438.00	18.9%
TOTAL, REVENUES			2,735,141.70	3,251,438.00	18.9%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,610,286.31	3,251,438.00	24.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,610,286.31	3,251,438.00	24.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,610,286.31	3,251,438.00	24.6%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,735,141.70	3,251,438.00	18.9%
5) TOTAL, REVENUES			2,735,141.70	3,251,438.00	18.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,610,286.31	3,251,438.00	24.6%
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			2,610,286.31	3,251,438.00	24.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			124,855.39	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			124,855.39	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	45,552.90	170,408.29	274.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,552.90	170,408.29	274.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,552.90	170,408.29	274.1%
2) Ending Net Position, June 30 (E + F1e)			170,408.29	170,408.29	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	170,408.29	170,408.29	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,025,057.54	4,952,357.00	-1.4%
5) TOTAL, REVENUES			5,025,057.54	4,952,357.00	-1.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,002,990.74	4,952,357.00	64.9%
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			3,002,990.74	4,952,357.00	64.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,022,066.80	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,022,066.80	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,649,706.69	7,671,773.49	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,649,706.69	7,671,773.49	35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,649,706.69	7,671,773.49	35.8%
2) Ending Net Position, June 30 (E + F1e)			7,671,773.49	7,671,773.49	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,580,871.00	2,580,871.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,090,902.49	5,090,902.49	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,463,439.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,835,183.64		
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		9400			
10) TOTAL, ASSETS			8,298,623.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	626,849.87		
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			626,849.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			7,671,773.49		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	37,610.63	25,000.00	-33.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,987,446.91	4,927,357.00	-1.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,025,057.54	4,952,357.00	-1.4%
TOTAL, REVENUES			5,025,057.54	4,952,357.00	-1.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,002,990.74	4,952,357.00	64.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,002,990.74	4,952,357.00	64.9%
TOTAL, EXPENSES			3,002,990.74	4,952,357.00	64.9%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,025,057.54	4,952,357.00	-1.4%
5) TOTAL, REVENUES			5,025,057.54	4,952,357.00	-1.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,002,990.74	4,952,357.00	64.9%
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			3,002,990.74	4,952,357.00	64.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,022,066.80	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,022,066.80	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,649,706.69	7,671,773.49	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,649,706.69	7,671,773.49	35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,649,706.69	7,671,773.49	35.8%
2) Ending Net Position, June 30 (E + F1e)			7,671,773.49	7,671,773.49	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,580,871.00	2,580,871.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,090,902.49	5,090,902.49	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,796.53	100,000.00	-51.2%
5) TOTAL, REVENUES			204,796.53	100,000.00	-51.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	227,785.50	101,800.00	-55.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			227,785.50	101,800.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,988.97)	(1,800.00)	-92.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,800.00	1,800.00	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			1,800.00	1,800.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,188.97)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,028,448.81	2,007,259.84	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,028,448.81	2,007,259.84	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,028,448.81	2,007,259.84	-1.0%
2) Ending Net Position, June 30 (E + F1e)			2,007,259.84	2,007,259.84	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,007,259.84	2,007,259.84	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,300,981.34		
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	19,900.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,000.00		
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			2,324,881.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	317,621.50		
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			317,621.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			2,007,259.84		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,926.07	6,000.00	-68.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	185,870.46	94,000.00	-49.4%
TOTAL, OTHER LOCAL REVENUE			204,796.53	100,000.00	-51.2%
TOTAL, REVENUES			204,796.53	100,000.00	-51.2%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	227,785.50	101,800.00	-55.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			227,785.50	101,800.00	-55.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			227,785.50	101,800.00	-55.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,800.00	1,800.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,800.00	1,800.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			1,800.00	1,800.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	204,796.53	100,000.00	-51.2%
5) TOTAL, REVENUES			204,796.53	100,000.00	-51.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		227,785.50	101,800.00	-55.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			227,785.50	101,800.00	-55.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,988.97)	(1,800.00)	-92.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,800.00	1,800.00	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			1,800.00	1,800.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,188.97)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,028,448.81	2,007,259.84	-1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,028,448.81	2,007,259.84	-1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,028,448.81	2,007,259.84	-1.0%
2) Ending Net Position, June 30 (E + F1e)			2,007,259.84	2,007,259.84	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,007,259.84	2,007,259.84	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,369.69	17,310.67	17,371.21	17,369.69	17,310.67	17,371.21
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,369.69	17,310.67	17,371.21	17,369.69	17,310.67	17,371.21
5. District Funded County Program ADA						
a. County Community Schools	38.67	43.61	38.67	38.67	43.61	38.67
b. Special Education-Special Day Class	0.86	0.83	0.86	0.86	0.83	0.86
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	39.53	44.44	39.53	39.53	44.44	39.53
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,409.22	17,355.11	17,410.74	17,409.22	17,355.11	17,410.74
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,055,144.00		17,055,144.00			17,055,144.00
Work in Progress	18,173,962.00	1,682,065.00	19,856,027.00	17,528,801.00		37,384,828.00
Total capital assets not being depreciated	35,229,106.00	1,682,065.00	36,911,171.00	17,528,801.00	0.00	54,439,972.00
Capital assets being depreciated:						
Land Improvements	6,892,008.00		6,892,008.00	732,090.00		7,624,098.00
Buildings	272,409,466.00		272,409,466.00	523,101.00		272,932,567.00
Equipment	6,742,382.00		6,742,382.00	1,751,873.00		8,494,255.00
Total capital assets being depreciated	286,043,856.00	0.00	286,043,856.00	3,007,064.00	0.00	289,050,920.00
Accumulated Depreciation for:						
Land Improvements	(763,180.00)		(763,180.00)	(326,668.00)		(1,089,848.00)
Buildings	(168,176,433.00)		(168,176,433.00)	(10,669,916.00)		(178,846,349.00)
Equipment	(4,536,672.00)		(4,536,672.00)	(396,022.00)		(4,932,694.00)
Total accumulated depreciation	(173,476,285.00)	0.00	(173,476,285.00)	(11,392,606.00)	0.00	(184,868,891.00)
Total capital assets being depreciated, net	112,567,571.00	0.00	112,567,571.00	(8,385,542.00)	0.00	104,182,029.00
Governmental activity capital assets, net	147,796,677.00	1,682,065.00	149,478,742.00	9,143,259.00	0.00	158,622,001.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.24%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$118,142,013.02
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$118,142,013.02
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	3.44%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 13, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Jean Gardner

Helen Bellonzi

Name

Name

Senior Director, Fiscal Services

Director of Finance

Title

Title

831-466-5604

831-786-2304

Telephone

Telephone

jgardner@santacruzcoe.org

helen_bellonzi@pvusd.net

E-mail Address

E-mail Address

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	87,930,337.49	301	0.00	303	87,930,337.49	305	4,616,885.92		307	83,313,451.57	309
2000 - Classified Salaries	33,018,759.66	311	201,669.90	313	32,817,089.76	315	5,631,080.68		317	27,186,009.08	319
3000 - Employee Benefits	78,888,679.61	321	4,300,781.36	323	74,587,898.25	325	5,225,608.25		327	69,362,290.00	329
4000 - Books, Supplies Equip Replace. (6500)	10,194,088.36	331	20,881.87	333	10,173,206.49	335	1,456,175.56		337	8,717,030.93	339
5000 - Services... & 7300 - Indirect Costs	18,211,136.75	341	20,148.76	343	18,190,987.99	345	5,084,226.22		347	13,106,761.77	349
TOTAL					223,699,519.98	365			TOTAL	201,685,543.35	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.24%
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)	58.24%
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).	201,685,543.35
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	128,119,928.00	40,627,978.00	168,747,906.00		4,530,000.00	164,217,906.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,706,392.60		1,706,392.60		581,773.00	1,124,619.60	
Lease Revenue Bonds Payable	5,119,830.00	4,469,887.00	9,589,717.00			9,589,717.00	
Other General Long-Term Debt		110,808.00	110,808.00		27,702.00	83,106.00	
Net Pension Liability	135,891,024.00	31,359,182.00	167,250,206.00			167,250,206.00	
Net OPEB Obligation	31,886,318.00	7,171,640.00	39,057,958.00			39,057,958.00	
Compensated Absences Payable	1,944,611.00	1,761,290.00	3,705,901.00		1,767,726.00	1,938,175.00	
Governmental activities long-term liabilities	304,668,103.60	85,500,785.00	390,168,888.60	0.00	6,907,201.00	383,261,687.60	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	112,402,114.73		112,402,114.73			118,142,013.02
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	17,452.70		17,452.70			17,409.22
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	17,409.22		17,409.22	17,409.22		17,409.22
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)			17,409.22			17,409.22
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	380,583.84		380,583.84	380,584.00		380,584.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	57,392,776.04		57,392,776.04	57,392,776.00		57,392,776.00
5. Unsecured Roll Taxes (Object 8042)	1,219,414.18		1,219,414.18	1,219,414.00		1,219,414.00
6. Prior Years' Taxes (Object 8043)	158,026.87		158,026.87	158,027.00		158,027.00
7. Supplemental Taxes (Object 8044)	1,184,607.29		1,184,607.29	1,184,607.00		1,184,607.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,706,392.65		5,706,392.65	5,706,393.00		5,706,393.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	16,804.86		16,804.86	16,805.00		16,805.00
10. Other In-Lieu Taxes (Object 8082)	76,899.02		76,899.02	76,899.00		76,899.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,801,580.97		1,801,580.97	1,801,581.00		1,801,581.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	67,937,085.72	0.00	67,937,085.72	67,937,086.00	0.00	67,937,086.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	67,937,085.72	0.00	67,937,085.72	67,937,086.00	0.00	67,937,086.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,817,111.43			1,851,600.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,817,111.43			1,851,600.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	118,147,616.00		118,147,616.00	122,323,634.00		122,323,634.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(47,920.00)		(47,920.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	118,099,696.00	0.00	118,099,696.00	122,323,634.00	0.00	122,323,634.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	246,416,081.45		246,416,081.45	240,570,710.00		240,570,710.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	479,701.84		479,701.84	318,710.00		318,710.00
APPROPRIATIONS LIMIT CALCULATIONS	2016-17 Actual			2017-18 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			112,402,114.73			118,142,013.02
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9975			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			118,142,013.02			122,501,453.30
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			67,937,085.72			67,937,086.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,089,106.40			2,089,106.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			52,022,038.73			56,415,967.30
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			52,022,038.73			56,415,967.30
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])			233,981.70			164,962.46
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			68,171,067.42			68,102,048.46
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)			51,788,057.03			56,251,004.84
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			68,171,067.42			
b. State Subventions (Line D8)			51,788,057.03			
c. Less: Excluded Appropriations (Line C23)			1,817,111.43			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			118,142,013.02			

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) 8,310,413.34
- 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) 197,888,226.49

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.20%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,730,255.85
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,468,154.46
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	68,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	356,732.31
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)	712,428.18
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)	37,668.68
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,373,239.48
9. Carry-Forward Adjustment (Part IV, Line F)	(475,029.88)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,898,209.60

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	146,278,097.94
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,367,327.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,043,061.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,211,311.20
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	19,087.76
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)	1,463,292.58
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)	101,772.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	77,235.25
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)	16,250,147.54
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)	895,360.02
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,775,857.85
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,230,339.77
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,270,235.98
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)	258,983,126.78

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)	3.62%
--	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	3.44%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,373,239.48</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>640,547.27</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.05%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.05%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.05%) times Part III, Line B18); zero if positive	<u>(475,029.88)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(475,029.88)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.44%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-237,514.94) is applied to the current year calculation and the remainder (\$-237,514.94) is deferred to one or more future years:	<u>3.53%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-158,343.29) is applied to the current year calculation and the remainder (\$-316,686.59) is deferred to one or more future years:	<u>3.56%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(475,029.88)</u>

Approved indirect cost rate: 4.05%
Highest rate used in any program: 4.05%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,829,792.02	195,628.37	4.05%
01	3060	2,718,731.87	109,201.51	4.02%
01	3061	397,210.34	15,409.32	3.88%
01	3110	399,265.29	15,496.78	3.88%
01	3410	221,434.21	8,768.79	3.96%
01	3550	148,614.45	6,018.87	4.05%
01	4035	878,951.76	35,434.71	4.03%
01	4124	3,893,998.40	157,706.90	4.05%
01	4203	771,669.05	15,433.37	2.00%
01	5630	133,682.03	5,056.43	3.78%
01	5640	805,704.68	32,631.04	4.05%
01	5810	2,177.05	88.17	4.05%
01	6010	4,225,433.91	171,130.09	4.05%
01	6385	234,985.95	9,516.92	4.05%
01	6387	90,203.14	3,653.23	4.05%
01	6500	32,250,210.96	1,304,976.16	4.05%
01	6520	221,068.00	8,953.00	4.05%
01	7220	212,668.26	8,613.06	4.05%
01	8150	5,704,761.28	231,042.84	4.05%
01	9010	2,511,555.51	7,055.91	0.28%
11	6391	2,682,454.39	108,441.81	4.04%
12	5025	508,886.16	20,609.89	4.05%
12	5210	7,507,746.81	304,063.74	4.05%
12	6052	16,824.37	681.39	4.05%
12	6065	757,079.33	30,661.71	4.05%
12	6070	85,927.17	3,480.05	4.05%
12	6105	3,670,597.23	148,659.19	4.05%
12	9010	386,326.70	15,646.23	4.05%
13	5310	9,718,902.16	393,615.53	4.05%
13	5320	164,056.40	6,644.28	4.05%
13	5370	374,778.22	15,178.52	4.05%
13	5454	12,499.20	506.22	4.05%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	199,888.57		250,200.70	450,089.27
2. State Lottery Revenue	8560	3,254,777.41		1,243,527.80	4,498,305.21
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)		3,454,665.98	0.00	1,493,728.50	4,948,394.48
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,301,710.83			1,301,710.83
2. Classified Salaries	2000-2999	21,993.95			21,993.95
3. Employee Benefits	3000-3999	626,596.95			626,596.95
4. Books and Supplies	4000-4999	57,688.66		428,748.08	486,436.74
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,111,162.28			1,111,162.28
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			3,300.00	3,300.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			140,484.35	140,484.35
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)		3,119,152.67	0.00	572,532.43	3,691,685.10
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	335,513.31	0.00	921,196.07	1,256,709.38
D. COMMENTS:					
Online technology resources, outside printing of instructional materials, and imaging costs for technology devices used to increase student achievement.					

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	247,987,005.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,124,676.08
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	19,087.76
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,422,583.51
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	616,316.13
4. Other Transfers Out	All	9200	7200-7299	533,759.00
5. Interfund Transfers Out	All	9300	7600-7629	912,633.96
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	20,881.87
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)				4,525,262.23
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
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)				223,337,066.75

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)		17,355.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,868.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	198,486,423.06	10,502.84
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)	198,486,423.06	10,502.84
B. Required effort (Line A.2 times 90%)	178,637,780.75	9,452.56
C. Current year expenditures (Line I.E and Line II.B)	223,337,066.75	12,868.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	294,051.42	420,241.26	2,135.04	643,510.88	16,431,255.25	896,873.30	3,770,561.34
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	848.02	848.02	848.02	848.02	907.86	907.86	1,163,811.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers	11.52	11.52	11.52	11.52	3.85	3.85	
3400 Opportunity Schools							
3550 Community Day Schools	5.00	5.00	5.00	5.00	6.00	6.00	
3700 Specialized Secondary Programs							
3800 Career Technical Education	6.23	6.23	6.23	6.23	3.12	3.12	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education	10.60	10.60	10.60	10.60	20.00	20.00	
5000-5999 Special Education (allocated to 5001)	144.71	144.71	144.71	144.71	50.17	50.17	133,528.00
6000 ROC/P	0.20	0.20	0.20	0.20			
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	33.20	33.20	33.20	33.20	13.00	13.00	
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,059.48	1,059.48	1,059.48	1,059.48	1,004.00	1,004.00	1,297,339.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	3,650.00	0.00	3,650.00	144.36		3,794.36
1110	Regular Education, K-12	158,506,703.10	20,139,828.06	178,646,531.16	7,065,648.48		185,712,179.64
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	2,251,815.76	81,234.47	2,333,050.23	92,274.46		2,425,324.69
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	890,785.76	109,972.51	1,000,758.27	39,580.99		1,040,339.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,651,506.98	61,845.13	1,713,352.11	67,764.78		1,781,116.89
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	3,607,271.55	358,787.91	3,966,059.46	156,861.61		4,122,921.07
5000-5999	Special Education	44,540,684.42	1,439,720.29	45,980,404.71	1,818,570.86		47,798,975.57
6000	Regional Occupational Ctr/Prg (ROC/P)	17,848.21	256.72	18,104.93	716.07		18,821.00
Other Goals							
7110	Nonagency - Educational	20,881.87	0.00	20,881.87	825.90		21,707.77
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	101,926.57	0.00	101,926.57	4,031.30		105,957.87
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					2,468,517.11	2,468,517.11
----	Other Outgo					2,183,495.09	2,183,495.09
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		266,983.40	266,983.40	1,089,369.61		1,356,353.01
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,052,498.30)		(1,052,498.30)
----	Total General Fund and Charter Schools Funds Expenditures	211,593,074.22	22,458,628.49	234,051,702.71	9,283,290.12	4,652,012.20	247,987,005.03

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	3,650.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,650.00
1110	Regular Education, K-12	108,097,048.04	12,891,700.79	5,362,110.17	16,441,009.32	12,893,426.73	0.00	2,211,311.20			610,096.85	0.00	158,506,703.10
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	1,277,441.71	15,887.02	93,818.53	777,526.97	85,609.13	0.00	0.00			1,532.40	0.00	2,251,815.76
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	589,200.03	838.04	6,595.55	291,233.06	102.12	0.00	0.00			2,816.96	0.00	890,785.76
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	1,159,155.52	97,146.61	6,575.28	373,231.95	12,686.32	0.00	0.00			2,711.30	0.00	1,651,506.98
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	2,113,359.63	589,712.46	206,910.04	0.00	688,479.35	0.00	0.00			8,810.07	0.00	3,607,271.55
5000-5999	Special Education	34,913,777.00	3,289,578.52	124,186.23	0.00	3,502,325.41	2,637,617.17	0.00			37,044.69	36,155.40	44,540,684.42
6000	ROC/P	17,848.21	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	17,848.21
Other Goals													
7110	Nonagency - Educational	20,881.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,881.87
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	82,838.81	0.00	0.00	0.00		19,087.76	0.00	0.00	0.00	101,926.57
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		148,192,362.01	16,884,863.44	5,883,034.61	17,883,001.30	17,182,629.06	2,637,617.17	2,211,311.20	19,087.76	0.00	663,012.27	36,155.40	211,593,074.22

* 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	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,088,510.52	15,668,839.43	3,382,478.11	20,139,828.06
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	14,786.96	66,447.51	0.00	81,234.47
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	6,417.96	103,554.55	0.00	109,972.51
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	7,996.76	53,848.37	0.00	61,845.13
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	13,606.07	345,181.84	0.00	358,787.91
5000-5999	Special Education (allocated to 5001)	185,748.40	865,888.66	388,083.23	1,439,720.29
6000	ROC/P	256.72	0.00	0.00	256.72
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	42,615.20	224,368.20	0.00	266,983.40
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,359,938.59	17,328,128.56	3,770,561.34	22,458,628.49

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,820,024.89
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	68,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,870,908.13
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,576,855.40
5	Total Central Administration Costs in General Fund and Charter Schools Funds	10,335,788.42
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	211,593,074.22
2	Total Allocated Costs (from Form PCR, Column 2, Total)	22,458,628.49
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	234,051,702.71
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,775,857.85
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	13,230,339.77
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	10,270,235.98
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	27,276,433.60
D. Total Direct Charged and Allocated Costs (B3 + C5)		261,328,136.31
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.96%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			2,468,517.11		2,468,517.11
Other Outgo (Objects 1000-7999)				2,183,495.09	2,183,495.09
Total Other Costs	0.00	0.00	2,468,517.11	2,183,495.09	4,652,012.20

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,487,828.44)	0.00	(1,052,498.30)				
Other Sources/Uses Detail					0.00	912,633.96	893,659.72	4,658.48
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	3,359,376.15	0.00	0.00	0.00				
Other Sources/Uses Detail					113,452.72	0.00		
Fund Reconciliation							0.00	689,490.77
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	65,538.40	0.00	112,751.55	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	100,091.27
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	194,695.64	0.00	523,802.20	0.00				
Other Sources/Uses Detail					796,171.40	0.00	192,490.67	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(131,781.75)	415,944.55	0.00				
Other Sources/Uses Detail					1,209.84	0.00		585,822.63
Fund Reconciliation							0.00	
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,693.15
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	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							921,455.78	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	626,849.87
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,800.00			
Fund Reconciliation							4,000.00	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	3,619,610.19	(3,619,610.19)	1,052,498.30	(1,052,498.30)	912,633.96	912,633.96	2,011,606.17	2,011,606.17

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,944
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	356,102.23	64,974.88	284,329.42	195,853.81	627,156.16	1,886,552.49	7,391,005.07		10,805,974.06
2000-2999	Classified Salaries	1,288,315.27	0.00	0.00	119,829.94	487,079.68	3,272,604.01	5,182,993.68		10,350,822.58
3000-3999	Employee Benefits	1,321,733.42	30,639.45	147,493.30	245,500.94	1,029,776.32	4,714,968.72	9,903,775.40		17,393,887.55
4000-4999	Books and Supplies	378,212.59	0.00	0.00	11,588.95	19,298.02	6,521.46	230,864.51		646,485.53
5000-5999	Services and Other Operating Expenditures	152,747.63	600.00	600.00	43,948.45	7,899.49	181,523.68	4,956,195.45		5,343,514.70
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	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	3,659,877.53	96,214.33	432,422.72	616,722.09	2,171,209.67	10,062,170.36	27,664,834.11	0.00	44,703,450.81
7310	Transfers of Indirect Costs	115,787.19	0.00	0.00	0.00	0.00	0.00	1,313,929.16		1,429,716.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,439,720.24								1,439,720.24
	Total Indirect Costs and PCR Allocations	1,555,507.43	0.00	0.00	0.00	0.00	0.00	1,313,929.16	0.00	2,869,436.59
	TOTAL COSTS	5,215,384.96	96,214.33	432,422.72	616,722.09	2,171,209.67	10,062,170.36	28,978,763.27	0.00	47,572,887.40
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	19,632.53		19,632.53
2000-2999	Classified Salaries	118,867.33	0.00	0.00	0.00	317,334.12	0.00	1,530,398.21		1,966,599.66
3000-3999	Employee Benefits	98,636.65	0.00	0.00	0.00	400,236.96	0.00	1,807,151.33		2,306,024.94
4000-4999	Books and Supplies	1,608.59	0.00	0.00	0.00	5,073.08	68.46	0.00		6,750.13
5000-5999	Services and Other Operating Expenditures	2,321.64	0.00	0.00	0.00	4,355.31	0.00	220,945.99		227,622.94
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	221,434.21	0.00	0.00	0.00	726,999.47	68.46	3,578,128.06	0.00	4,526,630.20
7310	Transfers of Indirect Costs	8,768.79	0.00	0.00	0.00	0.00	0.00	0.00		8,768.79
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	8,768.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,768.79
	TOTAL BEFORE OBJECT 8980	230,203.00	0.00	0.00	0.00	726,999.47	68.46	3,578,128.06	0.00	4,535,398.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,535,398.99

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	356,102.23	64,974.88	284,329.42	195,853.81	627,156.16	1,886,552.49	7,371,372.54		10,786,341.53
2000-2999	Classified Salaries	1,169,447.94	0.00	0.00	119,829.94	169,745.56	3,272,604.01	3,652,595.47		8,384,222.92
3000-3999	Employee Benefits	1,223,096.77	30,639.45	147,493.30	245,500.94	629,539.36	4,714,968.72	8,096,624.07		15,087,862.61
4000-4999	Books and Supplies	376,604.00	0.00	0.00	11,588.95	14,224.94	6,453.00	230,864.51		639,735.40
5000-5999	Services and Other Operating Expenditures	150,425.99	600.00	600.00	43,948.45	3,544.18	181,523.68	4,735,249.46		5,115,891.76
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	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	3,438,443.32	96,214.33	432,422.72	616,722.09	1,444,210.20	10,062,101.90	24,086,706.05	0.00	40,176,820.61
7310	Transfers of Indirect Costs	107,018.40	0.00	0.00	0.00	0.00	0.00	1,313,929.16		1,420,947.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,439,720.24								1,439,720.24
	Total Indirect Costs and PCR Allocations	1,546,738.64	0.00	0.00	0.00	0.00	0.00	1,313,929.16	0.00	2,860,667.80
	TOTAL BEFORE OBJECT 8980	4,985,181.96	96,214.33	432,422.72	616,722.09	1,444,210.20	10,062,101.90	25,400,635.21	0.00	43,037,488.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									43,037,488.41
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,115,534.70	0.00	0.00	0.00	0.00	0.00	0.00		1,115,534.70
3000-3999	Employee Benefits	1,008,581.12	0.00	0.00	0.00	0.00	0.00	0.00		1,008,581.12
4000-4999	Books and Supplies	376,604.00	0.00	0.00	0.00	0.00	0.00	27,673.78		404,277.78
5000-5999	Services and Other Operating Expenditures	145,473.19	0.00	0.00	0.00	0.00	0.00	5,090.00		150,563.19
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	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	2,808,959.40	0.00	0.00	0.00	0.00	0.00	32,763.78	0.00	2,841,723.18
7310	Transfers of Indirect Costs	107,018.40	0.00	0.00	0.00	0.00	0.00	0.00		107,018.40
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	107,018.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,018.40
	TOTAL BEFORE OBJECT 8980	2,915,977.80	0.00	0.00	0.00	0.00	0.00	32,763.78	0.00	2,948,741.58
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)									24,317,427.55
	TOTAL COSTS									27,266,169.13

* 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	38,695,977.27	23,949,296.79
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)	38,695,977.27	23,949,296.79
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	<u>2,913.00</u>	
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)	2,913.00	

SELPA: Pajaro Valley (PV)

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

SELPA: Pajaro Valley (PV)

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	

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

SELPA: Pajaro Valley (PV)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year FY 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	47,572,887.40		
b. Less: Expenditures paid from federal sources	4,535,398.99		
c. Expenditures paid from state and local sources	43,037,488.41	38,695,977.27	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		38,695,977.27	
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	43,037,488.41	38,695,977.27	4,341,511.14

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 FY 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	47,572,887.40		
b. Less: Expenditures paid from federal sources	4,535,398.99		
c. Expenditures paid from state and local sources	43,037,488.41	38,695,977.27	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		38,695,977.27	
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	43,037,488.41	38,695,977.27	4,341,511.14
d. Special education unduplicated pupil count	2,944	2,913	
e. Per capita state and local expenditures (A2c/A2d)	14,618.71	13,283.89	1,334.82

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: Pajaro Valley (PV)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year FY 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	27,266,169.13	23,949,296.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>23,949,296.79</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>27,266,169.13</u>	<u>23,949,296.79</u>	<u>3,316,872.34</u>

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 FY 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	27,266,169.13	23,949,296.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>23,949,296.79</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>27,266,169.13</u>	<u>23,949,296.79</u>	<u>3,316,872.34</u>
b. Special education unduplicated pupil count	<u>2,944</u>	<u>2,913</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,261.61</u>	<u>8,221.52</u>	<u>1,040.09</u>

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.

Helen Bellonzi
Contact Name

831-786-2304
Telephone Number

Director of Finance
Title

helen_bellonzi@pvusd.net
E-mail Address

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,944
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	297,334.00	58,441.00	240,345.00	202,121.00	754,332.00	1,841,764.00	7,136,508.00		10,530,845.00
2000-2999	Classified Salaries	1,487,205.00	0.00	0.00	113,133.00	493,405.00	3,433,087.00	6,016,036.00		11,542,866.00
3000-3999	Employee Benefits	1,474,256.00	28,550.00	127,057.00	222,326.00	954,450.00	5,073,332.00	10,474,868.00		18,354,839.00
4000-4999	Books and Supplies	424,739.00	0.00	0.00	14,000.00	174,195.00	0.00	234,520.00		847,454.00
5000-5999	Services and Other Operating Expenditures	215,035.00	0.00	0.00	4,600.00	15,276.00	69,750.00	4,558,413.00		4,863,074.00
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	162,767.00	0.00	0.00	0.00	0.00	0.00	0.00		162,767.00
	Total Direct Costs	4,061,336.00	86,991.00	367,402.00	556,180.00	2,391,658.00	10,417,933.00	28,420,345.00	0.00	46,301,845.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,367,926.00		1,367,926.00
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	1,367,926.00	0.00	1,367,926.00
	TOTAL COSTS	4,061,336.00	86,991.00	367,402.00	556,180.00	2,391,658.00	10,417,933.00	29,788,271.00	0.00	47,669,771.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	297,334.00	58,441.00	240,345.00	202,121.00	707,908.00	1,841,764.00	7,125,508.00		10,473,421.00
2000-2999	Classified Salaries	1,341,576.00	0.00	0.00	113,133.00	229,776.00	3,433,087.00	4,479,425.00		9,596,997.00
3000-3999	Employee Benefits	1,354,715.00	28,550.00	127,057.00	222,326.00	634,335.00	5,073,332.00	8,646,273.00		16,086,588.00
4000-4999	Books and Supplies	423,000.00	0.00	0.00	14,000.00	7,970.00	0.00	203,850.00		648,820.00
5000-5999	Services and Other Operating Expenditures	212,700.00	0.00	0.00	4,600.00	3,780.00	69,750.00	4,335,163.00		4,625,993.00
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	162,767.00	0.00	0.00	0.00	0.00	0.00	0.00		162,767.00
	Total Direct Costs	3,792,092.00	86,991.00	367,402.00	556,180.00	1,583,769.00	10,417,933.00	24,790,219.00	0.00	41,594,586.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,367,926.00		1,367,926.00
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	1,367,926.00	0.00	1,367,926.00
	TOTAL BEFORE OBJECT 8980	3,792,092.00	86,991.00	367,402.00	556,180.00	1,583,769.00	10,417,933.00	26,158,145.00	0.00	42,962,512.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									39,041.00
	TOTAL COSTS									43,001,553.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,298,121.00	0.00	0.00	0.00	0.00	0.00	0.00		1,298,121.00
3000-3999	Employee Benefits	1,167,612.00	0.00	0.00	0.00	0.00	0.00	0.00		1,167,612.00
4000-4999	Books and Supplies	423,000.00	0.00	0.00	0.00	0.00	0.00	0.00		423,000.00
5000-5999	Services and Other Operating Expenditures	212,700.00	0.00	0.00	0.00	0.00	0.00	0.00		212,700.00
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	162,767.00	0.00	0.00	0.00	0.00	0.00	0.00		162,767.00
	Total Direct Costs	3,264,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,264,200.00
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	3,264,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,264,200.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									39,041.00
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									25,502,904.00
										28,806,145.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,944
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	356,102.23	64,974.88	284,329.42	195,853.81	627,156.16	1,886,552.49	7,391,005.07		10,805,974.06
2000-2999	Classified Salaries	1,288,315.27	0.00	0.00	119,829.94	487,079.68	3,272,604.01	5,182,993.68		10,350,822.58
3000-3999	Employee Benefits	1,321,733.42	30,639.45	147,493.30	245,500.94	1,029,776.32	4,714,968.72	9,903,775.40		17,393,887.55
4000-4999	Books and Supplies	378,212.59	0.00	0.00	11,588.95	19,298.02	6,521.46	230,864.51		646,485.53
5000-5999	Services and Other Operating Expenditures	152,747.63	600.00	600.00	43,948.45	7,899.49	181,523.68	4,956,195.45		5,343,514.70
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	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	3,659,877.53	96,214.33	432,422.72	616,722.09	2,171,209.67	10,062,170.36	27,664,834.11	0.00	44,703,450.81
7310	Transfers of Indirect Costs	115,787.19	0.00	0.00	0.00	0.00	0.00	1,313,929.16		1,429,716.35
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,439,720.24								1,439,720.24
	Total Indirect Costs	115,787.19	0.00	0.00	0.00	0.00	0.00	1,313,929.16	0.00	1,429,716.35
	TOTAL COSTS	3,775,664.72	96,214.33	432,422.72	616,722.09	2,171,209.67	10,062,170.36	28,978,763.27	0.00	46,133,167.16
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	19,632.53		19,632.53
2000-2999	Classified Salaries	118,867.33	0.00	0.00	0.00	317,334.12	0.00	1,530,398.21		1,966,599.66
3000-3999	Employee Benefits	98,636.65	0.00	0.00	0.00	400,236.96	0.00	1,807,151.33		2,306,024.94
4000-4999	Books and Supplies	1,608.59	0.00	0.00	0.00	5,073.08	68.46	0.00		6,750.13
5000-5999	Services and Other Operating Expenditures	2,321.64	0.00	0.00	0.00	4,355.31	0.00	220,945.99		227,622.94
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	221,434.21	0.00	0.00	0.00	726,999.47	68.46	3,578,128.06	0.00	4,526,630.20
7310	Transfers of Indirect Costs	8,768.79	0.00	0.00	0.00	0.00	0.00	0.00		8,768.79
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	8,768.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,768.79
	TOTAL BEFORE OBJECT 8980	230,203.00	0.00	0.00	0.00	726,999.47	68.46	3,578,128.06	0.00	4,535,398.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									4,535,398.99

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	356,102.23	64,974.88	284,329.42	195,853.81	627,156.16	1,886,552.49	7,371,372.54		10,786,341.53
2000-2999	Classified Salaries	1,169,447.94	0.00	0.00	119,829.94	169,745.56	3,272,604.01	3,652,595.47		8,384,222.92
3000-3999	Employee Benefits	1,223,096.77	30,639.45	147,493.30	245,500.94	629,539.36	4,714,968.72	8,096,624.07		15,087,862.61
4000-4999	Books and Supplies	376,604.00	0.00	0.00	11,588.95	14,224.94	6,453.00	230,864.51		639,735.40
5000-5999	Services and Other Operating Expenditures	150,425.99	600.00	600.00	43,948.45	3,544.18	181,523.68	4,735,249.46		5,115,891.76
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	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	3,438,443.32	96,214.33	432,422.72	616,722.09	1,444,210.20	10,062,101.90	24,086,706.05	0.00	40,176,820.61
7310	Transfers of Indirect Costs	107,018.40	0.00	0.00	0.00	0.00	0.00	1,313,929.16		1,420,947.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,439,720.24								1,439,720.24
	Total Indirect Costs	107,018.40	0.00	0.00	0.00	0.00	0.00	1,313,929.16	0.00	1,420,947.56
	TOTAL BEFORE OBJECT 8980	3,545,461.72	96,214.33	432,422.72	616,722.09	1,444,210.20	10,062,101.90	25,400,635.21	0.00	41,597,768.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									41,597,768.17
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	1,115,534.70	0.00	0.00	0.00	0.00	0.00	0.00		1,115,534.70
3000-3999	Employee Benefits	1,008,581.12	0.00	0.00	0.00	0.00	0.00	0.00		1,008,581.12
4000-4999	Books and Supplies	376,604.00	0.00	0.00	0.00	0.00	0.00	27,673.78		404,277.78
5000-5999	Services and Other Operating Expenditures	145,473.19	0.00	0.00	0.00	0.00	0.00	5,090.00		150,563.19
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	162,766.39	0.00	0.00	0.00	0.00	0.00	0.00		162,766.39
	Total Direct Costs	2,808,959.40	0.00	0.00	0.00	0.00	0.00	32,763.78	0.00	2,841,723.18
7310	Transfers of Indirect Costs	107,018.40	0.00	0.00	0.00	0.00	0.00	0.00		107,018.40
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	107,018.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,018.40
	TOTAL BEFORE OBJECT 8980	2,915,977.80	0.00	0.00	0.00	0.00	0.00	32,763.78	0.00	2,948,741.58
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)									24,317,427.55
	TOTAL COSTS									27,266,169.13

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

SELPA: _____

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA:

SECTION 2

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

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

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

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

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u>	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u>	(f) _____

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

SELPA: _____

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	47,669,771.00		
b. Less: Expenditures paid from federal sources	4,668,218.00		
c. Expenditures paid from state and local sources	43,001,553.00	41,569,200.71	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		41,569,200.71	
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	43,001,553.00	41,569,200.71	1,432,352.29

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

	Budgeted Amounts FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	47,669,771.00		
b. Less: Expenditures paid from federal sources	4,668,218		
c. Expenditures paid from state and local sources	43,001,553.00	41,569,200.71	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		41,569,200.71	
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	43,001,553.00	41,569,200.71	
d. Special education unduplicated pupil count	2944	2944	
e. Per capita state and local expenditures (A2c/A2d)	14,606.51	14,119.97	486.54

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 FY 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	28,806,145.00	27,237,601.67	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>27,237,601.67</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>28,806,145.00</u>	<u>27,237,601.67</u>	<u>1,568,543.33</u>

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

	Budget FY 2017-18	Comparison Year FY 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	28,806,145.00	27,237,601.67	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>27,237,601.67</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>28,806,145.00</u>	<u>27,237,601.67</u>	<u>1,568,543.33</u>
b. Special education unduplicated pupil count	<u>2,944</u>	<u>2,944</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,784.70</u>	<u>9,251.90</u>	<u>532.80</u>

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

Helen Bellonzi
Contact Name

831-786-2304
Telephone Number

Director of Finance
Title

helen_bellonzi@pvusd.net
E-mail Address