

UNAUDITED ACTUALS – 2016/17
TABLE OF CONTENTS

- School District Certification – Form CA
- Average Daily Attendance – Form A
- Summary of Interfund Activities for All Funds – Form SIAA
- General Fund – Unrestricted and Restricted – Form 01
- Adult Education Fund – Form 11
- Child Development Fund – Form 12
- Cafeteria Special Revenue Fund – Form 13
- Deferred Maintenance Fund – Form 14
- Special Reserve Fund for Postemployment Benefits – Form 20
- Building Fund – Form 21
- Capital Facilities Fund – Form 25
- County School Facilities Fund – Form 35
- Special Reserve Fund – Form 40
- Bond Interest and Redemption Fund – Form 51
- Schedule of Long Term Liabilities – Form DEBT
- Schedule of Capital Assets – Form ASSET
- Lottery Report – Form L
- General Fund – Current Expenses Formula/Min. Classroom Compensation – Form CEA
- Indirect Cost Rate Worksheet – Form ICR
- Program Cost Report – Form PCR & PCRAF
- No Child Left Behind Maintenance of Effort – Form NCMOE

**Twin Rivers Unified School District
Fiscal Services**

**General Fund
Statement of Revenues, Expenditures and Fund Balance
Unaudited Actuals
2016-2017**

Revenues:	Unrestricted	Restricted	Total Fund
LCFF Sources	\$ 255,857,064	\$ -	\$ 255,857,064
Federal	49,426	22,802,757	22,852,183
State	10,006,979	18,216,471	28,223,450
Local	6,136,084	13,202,534	19,338,618
Transfers from Other Funds	-	-	-
Other Sources	-	-	-
Contributions	(32,486,871)	32,486,871	-
Total Revenue:	\$ 239,562,682	\$ 86,708,633	\$ 326,271,315
Expenditures:			
Certificated Salaries	\$ 105,193,078	\$ 25,044,991	\$ 130,238,069
Classified Salaries	36,213,978	11,022,613	47,236,591
Employee Benefits	40,932,299	20,829,227	61,761,525
Books and Supplies	13,943,635	5,669,828	19,613,463
Operations and Services	26,565,635	16,048,081	42,613,716
Capital Outlay and Equipment	1,992,254	3,489,300	5,481,554
Other Outgo	2,035,244	1,570,580	3,605,824
Indirect Costs from Other Funds	(3,457,729)	2,022,533	(1,435,196)
Transfers to Other Funds	12,349,827	-	12,349,827
Total Expenditures:	\$ 235,768,221	\$ 85,697,153	\$ 321,465,374
Net Increase/(Decrease) in Fund Balance:	\$ 3,794,460	\$ 1,011,481	\$ 4,805,941
Beginning Fund Balance:			
Restricted and Designated Carryovers	\$ 34,978,058	\$ 8,303,798	\$ 43,281,857
Ending Fund Balance Before Reserves:	\$ 38,772,519	\$ 9,315,279	\$ 48,087,798
Components of Ending Fund Balance:			
Nonspendable	\$ 681,796	\$ -	\$ 681,796
Restricted	-	9,315,279	9,315,279
Assigned	22,663,121	-	22,663,121
Unassigned - Economic Uncertainties	15,000,000	-	15,000,000
Undesignated (Available) Balance	\$ 427,602	\$ 0	\$ 427,602

Twin Rivers Unified School District
Fiscal Services

OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
Unaudited Actuals
2016-2017

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	SPECIAL RESERVE POST- EMPLOYMENT BENEFITS	DEFERRED MAINTENANCE
Revenues	\$ 3,589,442	\$ 7,075,855	\$ 18,211,627	\$ 13,387	\$ 15,633,601
Expenditures	\$ 3,622,184	\$ 6,894,224	\$ 18,653,272	\$ -	\$ 29,751,478
Net Inc/(Dec) in Fund Balance	\$ (32,742)	\$ 181,631	\$ (441,645)	\$ 13,387	\$ (14,117,878)
Beginning Fund Balance	\$ 1,286,995	\$ 298,951	\$ 2,519,326	\$ 1,459,466	\$ 21,014,079
Ending Fund Balance	\$ 1,254,253	\$ 480,582	\$ 2,077,682	\$ 1,472,853	\$ 6,896,201
Componets of Ending Fund Balance:					
Nonspendable	\$ 840	\$ -	\$ 230,700	\$ -	\$ -
Restricted	\$ 1,033,446	\$ 480,582	\$ 1,846,981	\$ -	\$ -
Assigned	\$ 219,967	\$ -	\$ -	\$ 1,472,853	\$ 6,896,201
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

	BUILDING FUNDS	CAPITAL FACILITIES/ DEVELOPER FEES	COUNTY SCHOOL FACILITIES FUND	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL
Revenues	\$ 179,164,527	\$ 1,974,463	\$ 18,635,116	\$ 4,839,346	\$ 249,137,364
Expenditures	\$ 203,903,106	\$ 193,381	\$ 8,734,051	\$ 11,875,801	\$ 283,627,498
Net Inc/(Dec) in Fund Balance	\$ (24,738,579)	\$ 1,781,081	\$ 9,901,065	\$ (7,036,455)	\$ (34,490,135)
Beginning Fund Balance	\$ 32,458,204	\$ 3,504,075	\$ 3,310,064	\$ 24,006,414	\$ 89,857,574
Ending Fund Balance	\$ 7,719,625	\$ 5,285,156	\$ 13,211,129	\$ 16,969,959	\$ 55,367,439
Componets of Ending Fund Balance:					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 231,540
Restricted	\$ 7,645,035	\$ -	\$ 13,211,129	\$ 11,080,712	\$ 35,297,885
Assigned	\$ 74,590	\$ 5,285,156	\$ -	\$ 5,889,247	\$ 19,838,014
Unassigned - Economic Uncertanties	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned (Available) Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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)	54.92%
	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.	\$219,012.15
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	\$186,234,767.99
	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.	\$186,234,767.99
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	5.83%
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 Met
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept.12, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Debbie Wilkins
Name
Coordinator District Fiscal Services
Title
916-228-2294
Telephone
dwilkins@scoe.net
E-mail Address

For School District:

Kate Ingersoll
Name
Executive Director Fiscal Servi
Title
916-566-1600 ext. 50124
Telephone
kate.ingersoll@twinriversusd.o
E-mail Address

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)	22,651.16	22,582.71	22,659.48	22,600.00	22,600.00	22,600.00
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)	22,651.16	22,582.71	22,659.48	22,600.00	22,600.00	22,600.00
5. District Funded County Program ADA						
a. County Community Schools	26.46	28.23	28.23			
b. Special Education-Special Day Class	84.80	86.17	85.29	95.00	95.00	95.00
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)	111.26	114.40	113.52	95.00	95.00	95.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	22,762.42	22,697.11	22,773.00	22,695.00	22,695.00	22,695.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C, Charter School ADA)						

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	2,048.26	2,036.48	2,048.26	2,051.00	2,051.00	2,051.00
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)	2,048.26	2,036.48	2,048.26	2,051.00	2,051.00	2,051.00
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)	2,048.26	2,036.48	2,048.26	2,051.00	2,051.00	2,051.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(205,057.50)	0.00	(1,435,195.75)				
Other Sources/Uses Detail					0.00	12,349,827.24		
Fund Reconciliation							1,124,580.79	1,200,953.82
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	89,819.26	0.00	169,871.23	0.00				
Other Sources/Uses Detail					0.00	300,000.00		
Fund Reconciliation							125,712.88	19,794.66
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	178,802.76	0.00	393,010.20	0.00				
Other Sources/Uses Detail					30,001.24	0.00		
Fund Reconciliation							30,478.14	155,967.62
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(63,654.52)	872,314.32	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							27,663.87	1,828,099.58
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	90.00	0.00						
Other Sources/Uses Detail					13,569,270.00	13,528,382.00		
Fund Reconciliation							1,896,380.00	15,400.25
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					300,072.73	72.73		
Fund Reconciliation							72.73	72.73
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					18,604,696.00	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					2,319,826.00	8,645,584.00		
Fund Reconciliation							15,400.25	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							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	268,712.02	(268,712.02)	1,435,195.75	(1,435,195.75)	34,823,865.97	34,823,865.97	3,220,288.66	3,220,288.66

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	255,857,063.73	0.00	255,857,063.73	261,337,385.00	0.00	261,337,385.00	2.1%
2) Federal Revenue		8100-8299	49,426.00	22,802,756.85	22,852,182.85	0.00	20,457,317.00	20,457,317.00	-10.5%
3) Other State Revenue		8300-8599	10,006,979.24	18,216,470.56	28,223,449.80	4,606,544.00	7,697,416.00	12,303,960.00	-56.4%
4) Other Local Revenue		8600-8799	6,136,083.89	13,202,534.46	19,338,618.35	2,980,144.00	9,777,239.00	12,757,383.00	-34.0%
5) TOTAL, REVENUES			272,049,552.86	54,221,761.87	326,271,314.73	268,924,073.00	37,931,972.00	306,856,045.00	-6.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	105,193,078.39	25,044,991.07	130,238,069.46	111,073,397.00	25,851,361.00	136,924,758.00	5.1%
2) Classified Salaries		2000-2999	36,213,977.91	11,022,612.73	47,236,590.64	37,675,723.00	11,902,954.00	49,578,677.00	5.0%
3) Employee Benefits		3000-3999	40,932,298.82	20,829,226.54	61,761,525.36	46,126,646.00	11,787,529.00	57,914,175.00	-6.2%
4) Books and Supplies		4000-4999	13,943,634.97	5,669,827.73	19,613,462.70	8,754,508.00	4,490,189.00	13,244,697.00	-32.5%
5) Services and Other Operating Expenditures		5000-5999	26,565,634.92	16,048,081.10	42,613,716.02	26,933,874.00	13,719,260.00	40,653,134.00	-4.6%
6) Capital Outlay		6000-6999	1,992,254.09	3,489,300.28	5,481,554.37	2,228,486.00	241,722.00	2,470,208.00	-54.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,035,243.62	1,570,580.00	3,605,823.62	1,626,128.00	1,730,503.00	3,356,631.00	-6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,457,728.91)	2,022,533.16	(1,435,195.75)	(3,389,391.00)	1,894,861.00	(1,494,530.00)	4.1%
9) TOTAL, EXPENDITURES			223,418,393.81	85,697,152.61	309,115,546.42	231,029,371.00	71,618,379.00	302,647,750.00	-2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			48,631,159.05	(31,475,390.74)	17,155,768.31	37,894,702.00	(33,686,407.00)	4,208,295.00	-75.5%
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	12,349,827.24	0.00	12,349,827.24	10,000,000.00	0.00	10,000,000.00	-19.0%
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	(32,486,871.33)	32,486,871.33	0.00	(33,627,997.00)	33,627,997.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,836,698.57)	32,486,871.33	(12,349,827.24)	(43,627,997.00)	33,627,997.00	(10,000,000.00)	-19.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,794,460.48	1,011,480.59	4,805,941.07	(5,733,295.00)	(58,410.00)	(5,791,705.00)	-220.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,978,058.26	8,303,798.39	43,281,856.65	38,772,518.74	9,315,278.98	48,087,797.72	11.1%
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)			34,978,058.26	8,303,798.39	43,281,856.65	38,772,518.74	9,315,278.98	48,087,797.72	11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,978,058.26	8,303,798.39	43,281,856.65	38,772,518.74	9,315,278.98	48,087,797.72	11.1%
2) Ending Balance, June 30 (E + F1e)			38,772,518.74	9,315,278.98	48,087,797.72	33,039,223.74	9,256,868.98	42,296,092.72	-12.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	105,000.00	0.00	105,000.00	105,000.00	0.00	105,000.00	0.0%
Stores		9712	573,276.20	0.00	573,276.20	573,276.20	0.00	573,276.20	0.0%
Prepaid Expenditures		9713	3,520.00	0.00	3,520.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,315,278.98	9,315,278.98	0.00	9,256,868.98	9,256,868.98	-0.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	22,663,120.76	0.00	22,663,120.76	22,663,120.76	0.00	22,663,120.76	0.0%
Site Base Allocation C/O	0000	9780	1,342,849.00		1,342,849.00				
Transportation Safety Budget One-time C	0000	9780	1,509.00		1,509.00				
Police Supplemental C/O	0000	9780	95,560.00		95,560.00				
Police K9 Program One-time C/O	0000	9780	29,604.00		29,604.00				
Instructional Technology GOAL 9670 EF	0000	9780	95,568.00		95,568.00				
Instructional Technology Ed Tech One-ty	0000	9780	23,575.00		23,575.00				
Facilities/Rental Fee Carryover	0000	9780	462,582.00		462,582.00				
Charter Block Grant C/O	0000	9780	187,657.00		187,657.00				
JPA C/O	0000	9780	3,141.00		3,141.00				
Lost Library Books C/O	0000	9780	9,931.00		9,931.00				
Oral Health Assessment C/O	0000	9780	17,642.00		17,642.00				
Pupil Testing C/O	0000	9780	150,347.79		150,347.79				
Pacific Infant/Toddler Center C/O	0000	9780	193,319.60		193,319.60				
ROC/P C/O	0000	9780	692,671.34		692,671.34				
Art & Music C/O	0000	9780	260,194.40		260,194.40				
Gate C/O	0000	9780	20,607.11		20,607.11				
Instructional Materials C/O	0000	9780	3,374,558.81		3,374,558.81				
Pupil Retention C/O	0000	9780	123,211.74		123,211.74				
Teacher Credentialing C/O	0000	9780	32,901.15		32,901.15				
Professional Development C/O	0000	9780	12,794.92		12,794.92				
CELDT C/O	0000	9780	115,995.28		115,995.28				
ASES Matching C/O	0000	9780	47,564.33		47,564.33				
VOIP C/O	0000	9780	702,797.58		702,797.58				
LCFF Supp./Cont. including Charters C/	0000	9780	2,331,656.71		2,331,656.71				
Mandated Cost for one-time 1%+1% TR	0000	9780	2,998,078.00		2,998,078.00				
16/17 retro & 17/18 Salary & Benefits-TR	0000	9780	9,336,804.00		9,336,804.00				
Site Base Allocation C/O	0000	9780				1,342,849.00		1,342,849.00	
Transportation Safety Budget One-time C	0000	9780				1,509.00		1,509.00	
Police Supplemental C/O	0000	9780				95,560.00		95,560.00	
Police K9 Program One-time C/O	0000	9780				29,604.00		29,604.00	
Instructional Technology GOAL 9670 EF	0000	9780				95,568.00		95,568.00	
Instructional Technology Ed Tech One-ty	0000	9780				23,575.00		23,575.00	
Facilities/Rental Fee C/O	0000	9780				462,582.00		462,582.00	
Charter Block Grant C/O	0000	9780				187,657.00		187,657.00	
JPA C/O	0000	9780				3,141.00		3,141.00	
Lost Library Books C/O	0000	9780				9,931.00		9,931.00	
Oral Health Assessment C/O	0000	9780				17,642.00		17,642.00	
Pupil Testing C/O	0000	9780				150,347.79		150,347.79	
Pacific Infant/Toddler Center C/O	0000	9780				193,319.60		193,319.60	
ROC/P C/O	0000	9780				692,671.34		692,671.34	
Art & Music C/O	0000	9780				260,194.40		260,194.40	
Gate C/O	0000	9780				20,607.11		20,607.11	
Instructional Material C/O	0000	9780				3,374,558.81		3,374,558.81	
Pupil Retention C/O	0000	9780				123,211.74		123,211.74	
Teacher Credentialing C/O	0000	9780				32,901.15		32,901.15	
Professional Development C/O	0000	9780				12,794.92		12,794.92	
CELDT C/O	0000	9780				115,995.28		115,995.28	
ASES Matching C/O	0000	9780				47,564.33		47,564.33	
VOIP C/O	0000	9780				702,797.58		702,797.58	
LCFF Supp./Cont. including Charters C/	0000	9780				2,331,656.71		2,331,656.71	
Mandated Cost for one-time 1%+1% TR	0000	9780				2,998,078.00		2,998,078.00	
16/17 retro & 17/18 Salary & Benefits-TR	0000	9780				9,336,804.00		9,336,804.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	15,000,000.00	0.00	15,000,000.00	9,697,826.78	0.00	9,697,826.78	-35.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	427,601.78	0.00	427,601.78	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	52,911,420.48	7,426,231.32	60,337,651.80				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	25,088.00	2,212.43	27,300.43				
c) in Revolving Fund		9130	105,000.00	0.00	105,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	933,593.21	0.00	933,593.21				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,901,359.49	6,466,347.15	9,367,706.64				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,118,934.47	5,646.32	1,124,580.79				
6) Stores		9320	573,276.20	0.00	573,276.20				
7) Prepaid Expenditures		9330	3,520.00	0.00	3,520.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			58,572,191.85	13,900,437.22	72,472,629.07				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	18,598,719.70	2,602,586.04	21,201,305.74				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,200,953.41	0.41	1,200,953.82				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,982,571.79	1,982,571.79				
6) TOTAL, LIABILITIES			19,799,673.11	4,585,158.24	24,384,831.35				
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)			38,772,518.74	9,315,278.98	48,087,797.72				

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	186,473,388.00	0.00	186,473,388.00	198,316,976.00	0.00	198,316,976.00	6.4%
Education Protection Account State Aid - Current Year		8012	36,263,895.00	0.00	36,263,895.00	34,690,722.00	0.00	34,690,722.00	-4.3%
State Aid - Prior Years		8019	96.00	0.00	96.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	315,726.30	0.00	315,726.30	300,000.00	0.00	300,000.00	-5.0%
Timber Yield Tax		8022	5.38	0.00	5.38	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	26,823,518.05	0.00	26,823,518.05	27,000,000.00	0.00	27,000,000.00	0.7%
Unsecured Roll Taxes		8042	1,001,018.48	0.00	1,001,018.48	845,000.00	0.00	845,000.00	-15.6%
Prior Years' Taxes		8043	340,295.08	0.00	340,295.08	300,000.00	0.00	300,000.00	-11.8%
Supplemental Taxes		8044	941,282.20	0.00	941,282.20	750,000.00	0.00	750,000.00	-20.3%
Education Revenue Augmentation Fund (ERAF)		8045	11,638,885.54	0.00	11,638,885.54	7,405,000.00	0.00	7,405,000.00	-36.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,282,800.98	0.00	1,282,800.98	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6,698.75	0.00	6,698.75	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,349.37)	0.00	(3,349.37)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			265,084,260.39	0.00	265,084,260.39	269,607,698.00	0.00	269,607,698.00	1.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,896,380.00)		(1,896,380.00)	(1,896,380.00)		(1,896,380.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,330,816.66)	0.00	(7,330,816.66)	(6,373,933.00)	0.00	(6,373,933.00)	-13.1%
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			255,857,063.73	0.00	255,857,063.73	261,337,385.00	0.00	261,337,385.00	2.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,950,862.13	4,950,862.13	0.00	4,935,509.00	4,935,509.00	-0.3%
Special Education Discretionary Grants		8182	0.00	873,343.82	873,343.82	0.00	918,106.00	918,106.00	5.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		13,848,552.56	13,848,552.56		11,247,327.00	11,247,327.00	-18.8%
Title I, Part D, Local Delinquent Programs	3025	8290		(34,011.00)	(34,011.00)		0.00	0.00	-100.0%
Title II, Part A, Educator Quality	4035	8290		1,497,365.79	1,497,365.79		1,518,412.00	1,518,412.00	1.4%
Title III, Part A, Immigrant Education Program	4201	8290		52,021.71	52,021.71		37,316.00	37,316.00	-28.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		755,802.74	755,802.74		944,970.00	944,970.00	25.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3012-3020, 3030-3199, 4036-4126, 5510								
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		238,304.59	238,304.59		330,677.00	330,677.00	38.8%
All Other Federal Revenue	All Other	8290	49,426.00	620,514.51	669,940.51	0.00	525,000.00	525,000.00	-21.6%
TOTAL, FEDERAL REVENUE			49,426.00	22,802,756.85	22,852,182.85	0.00	20,457,317.00	20,457,317.00	-10.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,145,194.00	0.00	6,145,194.00	835,058.00	0.00	835,058.00	-86.4%
Lottery - Unrestricted and Instructional Materials		8560	3,742,142.63	1,244,239.69	4,986,382.32	3,711,744.00	1,159,920.00	4,871,664.00	-2.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,793,105.10	3,793,105.10		3,901,637.00	3,901,637.00	2.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		152,348.66	152,348.66		198,764.00	198,764.00	30.5%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		259,633.92	259,633.92		957,440.00	957,440.00	268.8%
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	119,642.61	12,767,143.19	12,886,785.80	59,742.00	1,479,655.00	1,539,397.00	-88.1%
TOTAL, OTHER STATE REVENUE			10,006,979.24	18,216,470.56	28,223,449.80	4,606,544.00	7,697,416.00	12,303,960.00	-56.4%

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	17,677.96	0.00	17,677.96	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	265,118.45	0.00	265,118.45	95,000.00	0.00	95,000.00	-64.2%
Interest		8660	717,817.58	0.00	717,817.58	100,000.00	0.00	100,000.00	-86.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	167,617.09	0.00	167,617.09	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3,349.37	0.00	3,349.37	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,643,639.45	3,322,286.46	4,965,925.91	3,600.00	0.00	3,600.00	-99.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	675,743.00	0.00	675,743.00	360,768.00	0.00	360,768.00	-46.6%
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		9,880,248.00	9,880,248.00		9,777,239.00	9,777,239.00	-1.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	2,645,120.99	0.00	2,645,120.99	2,420,776.00	0.00	2,420,776.00	-8.5%
TOTAL, OTHER LOCAL REVENUE			6,136,083.89	13,202,534.46	19,338,618.35	2,980,144.00	9,777,239.00	12,757,383.00	-34.0%
TOTAL, REVENUES			272,049,552.86	54,221,761.87	326,271,314.73	268,924,073.00	37,931,972.00	306,856,045.00	-6.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	86,961,495.69	18,757,832.31	105,719,328.00	91,900,141.00	19,507,626.00	111,407,767.00	5.4%
Certificated Pupil Support Salaries		1200	5,420,138.91	4,642,185.79	10,062,324.70	5,719,381.00	4,823,364.00	10,542,745.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	12,478,603.27	799,617.68	13,278,220.95	13,087,826.00	696,444.00	13,784,270.00	3.8%
Other Certificated Salaries		1900	332,840.52	845,355.29	1,178,195.81	366,049.00	823,927.00	1,189,976.00	1.0%
TOTAL, CERTIFICATED SALARIES			105,193,078.39	25,044,991.07	130,238,069.46	111,073,397.00	25,851,361.00	136,924,758.00	5.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,734,091.07	5,813,535.75	7,547,626.82	1,616,467.00	6,264,340.00	7,880,807.00	4.4%
Classified Support Salaries		2200	14,512,077.38	3,086,063.47	17,598,140.85	14,912,675.00	3,516,494.00	18,429,169.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	4,516,547.93	472,852.83	4,989,400.76	4,916,339.00	475,812.00	5,392,151.00	8.1%
Clerical, Technical and Office Salaries		2400	13,949,070.00	1,194,552.49	15,143,622.49	14,638,959.00	1,188,858.00	15,827,817.00	4.5%
Other Classified Salaries		2900	1,502,191.53	455,608.19	1,957,799.72	1,591,283.00	457,450.00	2,048,733.00	4.6%
TOTAL, CLASSIFIED SALARIES			36,213,977.91	11,022,612.73	47,236,590.64	37,675,723.00	11,902,954.00	49,578,677.00	5.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,853,061.76	13,502,658.83	26,355,720.59	15,126,502.00	3,619,066.00	18,745,568.00	-28.9%
PERS		3201-3202	4,891,858.77	1,461,566.78	6,353,425.55	5,847,402.00	1,841,502.00	7,688,904.00	21.0%
OASDI/Medicare/Alternative		3301-3302	3,899,585.56	1,122,600.14	5,022,185.70	4,201,244.00	1,264,760.00	5,466,004.00	8.8%
Health and Welfare Benefits		3401-3402	15,094,278.21	4,047,920.26	19,142,198.47	16,136,341.00	4,379,968.00	20,516,309.00	7.2%
Unemployment Insurance		3501-3502	119,562.10	18,051.60	137,613.70	132,601.00	18,810.00	151,411.00	10.0%
Workers' Compensation		3601-3602	2,492,908.11	635,204.93	3,128,113.04	2,416,728.00	634,211.00	3,050,939.00	-2.5%
OPEB, Allocated		3701-3702	1,423,756.47	0.00	1,423,756.47	1,500,000.00	0.00	1,500,000.00	5.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	157,287.84	41,224.00	198,511.84	765,828.00	29,212.00	795,040.00	300.5%
TOTAL, EMPLOYEE BENEFITS			40,932,298.82	20,829,226.54	61,761,525.36	46,126,646.00	11,787,529.00	57,914,175.00	-6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,361,657.76	496,321.20	6,857,978.96	2,209,607.00	1,250,042.00	3,459,649.00	-49.6%
Books and Other Reference Materials		4200	143,968.80	109,382.92	253,351.72	260,344.00	44,584.00	304,928.00	20.4%
Materials and Supplies		4300	4,954,134.65	2,450,459.25	7,404,593.90	5,558,213.00	2,779,401.00	8,337,614.00	12.6%
Noncapitalized Equipment		4400	2,483,873.76	2,613,664.36	5,097,538.12	726,344.00	416,162.00	1,142,506.00	-77.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,943,634.97	5,669,827.73	19,613,462.70	8,754,508.00	4,490,189.00	13,244,697.00	-32.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	109,268.67	9,206,730.11	9,315,998.78	76,000.00	7,419,883.00	7,495,883.00	-19.5%
Travel and Conferences		5200	449,507.13	589,785.25	1,039,292.38	876,277.00	415,781.00	1,292,058.00	24.3%
Dues and Memberships		5300	44,569.10	75,491.00	120,060.10	62,865.00	73,913.00	136,778.00	13.9%
Insurance		5400 - 5450	2,292,544.68	0.00	2,292,544.68	2,293,795.00	0.00	2,293,795.00	0.1%
Operations and Housekeeping Services		5500	6,433,793.29	9,215.00	6,443,008.29	6,692,484.00	0.00	6,692,484.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,610,139.26	1,463,481.73	5,073,620.99	2,501,247.00	1,437,203.00	3,938,450.00	-22.4%
Transfers of Direct Costs		5710	(323,304.45)	323,304.45	0.00	(339,292.00)	339,292.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(213,342.32)	8,284.82	(205,057.50)	(101,375.00)	750.00	(100,625.00)	-50.9%
Professional/Consulting Services and Operating Expenditures		5800	13,239,425.96	4,359,505.42	17,598,931.38	13,722,312.00	4,022,009.00	17,744,321.00	0.8%
Communications		5900	923,033.60	12,283.32	935,316.92	1,149,561.00	10,429.00	1,159,990.00	24.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,565,634.92	16,048,081.10	42,613,716.02	26,933,874.00	13,719,260.00	40,653,134.00	-4.6%

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	168,001.43	0.00	168,001.43	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	233,132.35	67,174.00	300,306.35	307,463.00	0.00	307,463.00	2.4%
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	1,508,351.01	3,323,852.44	4,832,203.45	1,888,106.00	241,722.00	2,129,828.00	-55.9%
Equipment Replacement		6500	82,769.30	98,273.84	181,043.14	32,917.00	0.00	32,917.00	-81.8%
TOTAL, CAPITAL OUTLAY			1,992,254.09	3,489,300.28	5,481,554.37	2,228,486.00	241,722.00	2,470,208.00	-54.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	59,019.00	59,019.00	0.00	60,000.00	60,000.00	1.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	378,870.09	1,166,665.00	1,545,535.09	47,500.00	1,263,365.00	1,310,865.00	-15.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	344,896.00	344,896.00	0.00	407,138.00	407,138.00	18.0%
Debt Service									
Debt Service - Interest		7438	113,205.40	0.00	113,205.40	70,783.00	0.00	70,783.00	-37.5%
Other Debt Service - Principal		7439	1,543,168.13	0.00	1,543,168.13	1,507,845.00	0.00	1,507,845.00	-2.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,035,243.62	1,570,580.00	3,605,823.62	1,626,128.00	1,730,503.00	3,356,631.00	-6.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,022,533.16)	2,022,533.16	0.00	(1,894,861.00)	1,894,861.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,435,195.75)	0.00	(1,435,195.75)	(1,494,530.00)	0.00	(1,494,530.00)	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,457,728.91)	2,022,533.16	(1,435,195.75)	(3,389,391.00)	1,894,861.00	(1,494,530.00)	4.1%
TOTAL, EXPENDITURES									
			223,418,393.81	85,697,152.61	309,115,546.42	231,029,371.00	71,618,379.00	302,647,750.00	-2.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	30,001.24	0.00	30,001.24	0.00	0.00	0.00	-100.0%
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	12,319,826.00	0.00	12,319,826.00	10,000,000.00	0.00	10,000,000.00	-18.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,349,827.24	0.00	12,349,827.24	10,000,000.00	0.00	10,000,000.00	-19.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	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	(32,445,709.33)	32,445,709.33	0.00	(33,627,997.00)	33,627,997.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(41,162.00)	41,162.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,486,871.33)	32,486,871.33	0.00	(33,627,997.00)	33,627,997.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(44,836,698.57)	32,486,871.33	(12,349,827.24)	(43,627,997.00)	33,627,997.00	(10,000,000.00)	-19.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	868,816.08	868,816.08
6264	Educator Effectiveness (15-16)	1,461,889.98	1,461,889.98
6300	Lottery: Instructional Materials	4,955,887.29	4,955,887.29
6512	Special Ed: Mental Health Services	592,900.22	534,490.22
7338	College Readiness Block Grant	736,930.05	736,930.05
9010	Other Restricted Local	698,855.36	698,855.36
Total, Restricted Balance		9,315,278.98	9,256,868.98

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	560,253.18	203,982.00	-63.6%
3) Other State Revenue		8300-8599	3,020,606.92	2,653,394.00	-12.2%
4) Other Local Revenue		8600-8799	8,581.85	0.00	-100.0%
5) TOTAL, REVENUES			3,589,441.95	2,857,376.00	-20.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	954,782.29	1,006,197.00	5.4%
2) Classified Salaries		2000-2999	564,695.15	689,378.00	22.1%
3) Employee Benefits		3000-3999	543,933.11	590,853.00	8.6%
4) Books and Supplies		4000-4999	576,149.03	101,772.00	-82.3%
5) Services and Other Operating Expenditures		5000-5999	502,916.52	472,320.00	-6.1%
6) Capital Outlay		6000-6999	9,836.50	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	169,871.23	176,856.00	4.1%
9) TOTAL, EXPENDITURES			3,322,183.83	3,037,376.00	-8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			267,258.12	(180,000.00)	-167.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	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			(300,000.00)	(300,000.00)	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)			(32,741.88)	(480,000.00)	1366.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,286,994.82	1,254,252.94	-2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,286,994.82	1,254,252.94	-2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,286,994.82	1,254,252.94	-2.5%
2) Ending Balance, June 30 (E + F1e)			1,254,252.94	774,252.94	-38.3%
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	840.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,033,445.50	554,285.50	-46.4%
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	219,967.44	219,967.44	0.0%
Adult Ed	0000	9780	219,967.44		
Adult Education	0000	9780		219,967.44	
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	770,511.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,488.62		
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	414,622.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	125,712.88		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	840.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,317,175.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	43,127.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,794.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			62,922.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,254,252.94		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	560,253.18	203,982.00	-63.6%
TOTAL, FEDERAL REVENUE			560,253.18	203,982.00	-63.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,858,545.92	2,653,394.00	-7.2%
All Other State Revenue	All Other	8590	162,061.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,020,606.92	2,653,394.00	-12.2%

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	7,809.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	20.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	752.85	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,581.85	0.00	-100.0%
TOTAL, REVENUES			3,589,441.95	2,857,376.00	-20.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	713,341.65	570,480.00	-20.0%
Certificated Pupil Support Salaries		1200	174,513.40	253,162.00	45.1%
Certificated Supervisors' and Administrators' Salaries		1300	66,927.24	182,555.00	172.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			954,782.29	1,006,197.00	5.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	86,422.79	151,387.00	75.2%
Classified Support Salaries		2200	31,921.35	34,944.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	302,861.12	365,217.00	20.6%
Other Classified Salaries		2900	143,489.89	137,830.00	-3.9%
TOTAL, CLASSIFIED SALARIES			564,695.15	689,378.00	22.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	164,223.62	140,288.00	-14.6%
PERS		3201-3202	74,787.56	89,402.00	19.5%
OASDI/Medicare/Alternative		3301-3302	52,379.59	57,383.00	9.6%
Health and Welfare Benefits		3401-3402	225,069.94	271,764.00	20.7%
Unemployment Insurance		3501-3502	759.96	768.00	1.1%
Workers' Compensation		3601-3602	26,712.44	26,148.00	-2.1%
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	5,100.00	New
TOTAL, EMPLOYEE BENEFITS			543,933.11	590,853.00	8.6%
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	159,750.51	101,772.00	-36.3%
Noncapitalized Equipment		4400	416,398.52	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			576,149.03	101,772.00	-82.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	121,951.53	0.00	-100.0%
Travel and Conferences		5200	28,379.03	17,320.00	-39.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	85,620.54	140,000.00	63.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,089.41	100,000.00	1310.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	89,819.26	75,000.00	-16.5%
Professional/Consulting Services and Operating Expenditures		5800	169,824.38	140,000.00	-17.6%
Communications		5900	232.37	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			502,916.52	472,320.00	-6.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,836.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,836.50	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	169,871.23	176,856.00	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			169,871.23	176,856.00	4.1%
TOTAL, EXPENDITURES			3,322,183.83	3,037,376.00	-8.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	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)					
			(300,000.00)	(300,000.00)	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	924,043.16	544,883.16
6392	Adult Education Block Grant Data and Accountability	102,865.54	2,865.54
9010	Other Restricted Local	6,536.80	6,536.80
Total, Restricted Balance		1,033,445.50	554,285.50

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,856,903.63	2,096,831.00	12.9%
3) Other State Revenue		8300-8599	4,148,304.29	4,421,245.00	6.6%
4) Other Local Revenue		8600-8799	1,040,645.74	1,146,160.00	10.1%
5) TOTAL, REVENUES			7,045,853.66	7,664,236.00	8.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,408,705.65	2,961,165.00	22.9%
2) Classified Salaries		2000-2999	1,598,975.81	1,974,485.00	23.5%
3) Employee Benefits		3000-3999	1,516,219.91	1,742,709.00	14.9%
4) Books and Supplies		4000-4999	334,032.30	201,798.00	-39.6%
5) Services and Other Operating Expenditures		5000-5999	610,720.62	391,453.00	-35.9%
6) Capital Outlay		6000-6999	32,559.54	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	393,010.20	392,626.00	-0.1%
9) TOTAL, EXPENDITURES			6,894,224.03	7,664,236.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			151,629.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,001.24	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			30,001.24	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)			181,630.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	298,951.47	480,582.34	60.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			298,951.47	480,582.34	60.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			298,951.47	480,582.34	60.8%
2) Ending Balance, June 30 (E + F1e)			480,582.34	480,582.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	480,582.34	480,582.34	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	888,382.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,150.26		
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	685,253.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	30,478.14		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,607,264.06		
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	295,622.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	155,967.62		
4) Current Loans		9640			
5) Unearned Revenue		9650	675,091.92		
6) TOTAL, LIABILITIES			1,126,681.72		
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)			480,582.34		

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	1,856,903.63	2,096,831.00	12.9%
TOTAL, FEDERAL REVENUE			1,856,903.63	2,096,831.00	12.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,813,561.51	4,403,745.00	15.5%
All Other State Revenue	All Other	8590	334,742.78	17,500.00	-94.8%
TOTAL, OTHER STATE REVENUE			4,148,304.29	4,421,245.00	6.6%
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	12,154.00	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	138,247.83	105,760.00	-23.5%
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	890,243.91	1,040,400.00	16.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,040,645.74	1,146,160.00	10.1%
TOTAL, REVENUES			7,045,853.66	7,664,236.00	8.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,059,742.37	2,619,252.00	27.2%
Certificated Pupil Support Salaries		1200	74,355.77	71,325.00	-4.1%
Certificated Supervisors' and Administrators' Salaries		1300	172,470.30	171,313.00	-0.7%
Other Certificated Salaries		1900	102,137.21	99,275.00	-2.8%
TOTAL, CERTIFICATED SALARIES			2,408,705.65	2,961,165.00	22.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,014,144.60	1,305,233.00	28.7%
Classified Support Salaries		2200	242,105.13	245,688.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	342,726.08	423,564.00	23.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,598,975.81	1,974,485.00	23.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	374,992.24	307,635.00	-18.0%
PERS		3201-3202	283,055.92	263,544.00	-6.9%
OASDI/Medicare/Alternative		3301-3302	175,826.03	158,522.00	-9.8%
Health and Welfare Benefits		3401-3402	598,690.59	667,954.00	11.6%
Unemployment Insurance		3501-3502	2,022.53	1,899.00	-6.1%
Workers' Compensation		3601-3602	70,832.60	64,601.00	-8.8%
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	10,800.00	278,554.00	2479.2%
TOTAL, EMPLOYEE BENEFITS			1,516,219.91	1,742,709.00	14.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	264,328.09	201,798.00	-23.7%
Noncapitalized Equipment		4400	69,704.21	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			334,032.30	201,798.00	-39.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,546.03	25,852.00	-25.2%
Dues and Memberships		5300	450.00	0.00	-100.0%
Insurance		5400-5450	972.36	0.00	-100.0%
Operations and Housekeeping Services		5500	41,364.84	70,000.00	69.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,951.79	10,000.00	25.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	178,802.76	80,000.00	-55.3%
Professional/Consulting Services and Operating Expenditures		5800	343,442.60	205,601.00	-40.1%
Communications		5900	3,190.24	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			610,720.62	391,453.00	-35.9%
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	32,559.54	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,559.54	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	393,010.20	392,626.00	-0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			393,010.20	392,626.00	-0.1%
TOTAL, EXPENDITURES			6,894,224.03	7,664,236.00	11.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	30,001.24	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,001.24	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			30,001.24	0.00	-100.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6130	Child Development: Center-Based Reserve Account	479,442.72	479,442.72
9010	Other Restricted Local	1,139.62	1,139.62
Total, Restricted Balance		480,582.34	480,582.34

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	16,094,463.60	16,230,000.00	0.8%
3) Other State Revenue		8300-8599	1,081,669.61	1,130,000.00	4.5%
4) Other Local Revenue		8600-8799	1,035,494.18	1,200,000.00	15.9%
5) TOTAL, REVENUES			18,211,627.39	18,560,000.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,560,335.00	6,655,418.00	1.4%
3) Employee Benefits		3000-3999	2,453,265.14	2,591,338.00	5.6%
4) Books and Supplies		4000-4999	8,340,516.90	8,048,971.00	-3.5%
5) Services and Other Operating Expenditures		5000-5999	385,024.96	324,225.00	-15.8%
6) Capital Outlay		6000-6999	17,199.88	15,000.00	-12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,615.94	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	872,314.32	925,048.00	6.0%
9) TOTAL, EXPENDITURES			18,653,272.14	18,560,000.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(441,644.75)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(441,644.75)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,519,326.48	2,077,681.73	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,519,326.48	2,077,681.73	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,519,326.48	2,077,681.73	-17.5%
2) Ending Balance, June 30 (E + F1e)			2,077,681.73	2,077,681.73	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	230,700.30	230,700.30	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,846,981.43	1,846,981.43	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	(6,920.39)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	142,835.12		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,769,485.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	27,663.87		
6) Stores		9320	230,700.30		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,163,764.47		
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	167,983.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,828,099.58		
4) Current Loans		9640			
5) Unearned Revenue		9650	90,000.00		
6) TOTAL, LIABILITIES			2,086,082.74		
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)			2,077,681.73		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	16,064,463.60	16,230,000.00	1.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	30,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,094,463.60	16,230,000.00	0.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,072,970.61	1,130,000.00	5.3%
All Other State Revenue		8590	8,699.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,081,669.61	1,130,000.00	4.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	989,595.83	1,120,000.00	13.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(9,989.00)	0.00	-100.0%
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	55,887.35	80,000.00	43.1%
TOTAL, OTHER LOCAL REVENUE			1,035,494.18	1,200,000.00	15.9%
TOTAL, REVENUES			18,211,627.39	18,560,000.00	1.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,449,187.96	5,483,556.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	673,704.56	714,546.00	6.1%
Clerical, Technical and Office Salaries		2400	414,230.48	437,316.00	5.6%
Other Classified Salaries		2900	23,212.00	20,000.00	-13.8%
TOTAL, CLASSIFIED SALARIES			6,560,335.00	6,655,418.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,306.70	0.00	-100.0%
PERS		3201-3202	806,382.71	987,170.00	22.4%
OASDI/Medicare/Alternative		3301-3302	454,046.67	482,389.00	6.2%
Health and Welfare Benefits		3401-3402	1,050,422.54	1,002,814.00	-4.5%
Unemployment Insurance		3501-3502	3,276.70	3,206.00	-2.2%
Workers' Compensation		3601-3602	115,429.82	103,759.00	-10.1%
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	11,400.00	12,000.00	5.3%
TOTAL, EMPLOYEE BENEFITS			2,453,265.14	2,591,338.00	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	694,605.11	564,400.00	-18.7%
Noncapitalized Equipment		4400	137,202.37	122,571.00	-10.7%
Food		4700	7,508,709.42	7,362,000.00	-2.0%
TOTAL, BOOKS AND SUPPLIES			8,340,516.90	8,048,971.00	-3.5%

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	17,804.39	5,425.00	-69.5%
Dues and Memberships		5300	120.00	125.00	4.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	151,121.44	122,000.00	-19.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	157,511.35	160,000.00	1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(63,654.52)	(54,375.00)	-14.6%
Professional/Consulting Services and Operating Expenditures		5800	114,443.22	91,050.00	-20.4%
Communications		5900	7,679.08	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			385,024.96	324,225.00	-15.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	17,199.88	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			17,199.88	15,000.00	-12.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,382.47	0.00	-100.0%
Other Debt Service - Principal		7439	23,233.47	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,615.94	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	872,314.32	925,048.00	6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			872,314.32	925,048.00	6.0%
TOTAL, EXPENDITURES			18,653,272.14	18,560,000.00	-0.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,113,262.05	855,045.05
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	704,159.00	962,376.00
9010	Other Restricted Local	29,560.38	29,560.38
Total, Restricted Balance		1,846,981.43	1,846,981.43

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,896,380.00	1,896,380.00	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	167,950.67	58,500.00	-65.2%
5) TOTAL, REVENUES			2,064,330.67	1,954,880.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	947.30	0.00	-100.0%
3) Employee Benefits		3000-3999	104.18	0.00	-100.0%
4) Books and Supplies		4000-4999	115,478.11	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,476,703.94	1,080,000.00	-26.9%
6) Capital Outlay		6000-6999	14,508,482.84	15,063,500.00	3.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	121,380.00	121,380.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,223,096.37	16,264,880.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,158,765.70)	(14,310,000.00)	1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,569,270.00	10,000,000.00	-26.3%
b) Transfers Out		7600-7629	13,528,382.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,888.00	10,000,000.00	24357.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,117,877.70)	(4,310,000.00)	-69.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,014,078.79	6,896,201.09	-67.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,014,078.79	6,896,201.09	-67.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,014,078.79	6,896,201.09	-67.2%
2) Ending Balance, June 30 (E + F1e)			6,896,201.09	2,586,201.09	-62.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,896,201.09	2,586,201.09	-62.5%
Deferred Maintenance	0000	9780	6,896,201.09		
Deferred Maintenance	0000	9780		2,586,201.09	
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	6,590,208.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,391.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,896,380.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,554,979.89		
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	1,643,378.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,400.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,658,778.80		
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)			6,896,201.09		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,896,380.00	1,896,380.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,896,380.00	1,896,380.00	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	132,969.00	58,500.00	-56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,981.67	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			167,950.67	58,500.00	-65.2%
TOTAL, REVENUES			2,064,330.67	1,954,880.00	-5.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	947.30	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			947.30	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14.60	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	72.46	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.46	0.00	-100.0%
Workers' Compensation		3601-3602	16.66	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104.18	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,563.17	0.00	-100.0%
Noncapitalized Equipment		4400	67,914.94	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			115,478.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,377,187.14	1,060,000.00	-23.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	90.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	99,426.80	20,000.00	-79.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,476,703.94	1,080,000.00	-26.9%
CAPITAL OUTLAY					
Land Improvements		6170	7,515,450.50	100,000.00	-98.7%
Buildings and Improvements of Buildings		6200	6,915,017.83	14,963,500.00	116.4%
Equipment		6400	65,594.51	0.00	-100.0%
Equipment Replacement		6500	12,420.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			14,508,482.84	15,063,500.00	3.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	21,368.26	17,314.00	-19.0%
Other Debt Service - Principal		7439	100,011.74	104,066.00	4.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			121,380.00	121,380.00	0.0%
TOTAL, EXPENDITURES			16,223,096.37	16,264,880.00	0.3%

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	13,569,270.00	10,000,000.00	-26.3%
(a) TOTAL, INTERFUND TRANSFERS IN			13,569,270.00	10,000,000.00	-26.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	13,528,382.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,528,382.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			40,888.00	10,000,000.00	24357.1%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,387.00	11,000.00	-17.8%
5) TOTAL, REVENUES			13,387.00	11,000.00	-17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,387.00	11,000.00	-17.8%
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)			13,387.00	11,000.00	-17.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,459,465.90	1,472,852.90	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,465.90	1,472,852.90	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,459,465.90	1,472,852.90	0.9%
2) Ending Balance, June 30 (E + F1e)			1,472,852.90	1,483,852.90	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,472,852.90	1,483,852.90	0.7%
OPEB Liability	0000	9780	1,472,852.90		
OPEB Liability	0000	9780		1,483,852.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,466,070.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,782.00		
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			1,472,852.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,472,852.90		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	13,387.00	11,000.00	-17.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,387.00	11,000.00	-17.8%
TOTAL, REVENUES			13,387.00	11,000.00	-17.8%

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
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	212,517.34	135,579.00	-36.2%
5) TOTAL, REVENUES			212,517.34	135,579.00	-36.2%
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	1,429,264.50	11,750.00	-99.2%
6) Capital Outlay		6000-6999	382,784.04	102,926.00	-73.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	202,090,985.22	1,515,200.00	-99.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			203,903,033.76	1,629,876.00	-99.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(203,690,516.42)	(1,494,297.00)	-99.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,072.73	300,000.00	0.0%
b) Transfers Out		7600-7629	72.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	178,651,937.38	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			178,951,937.38	300,000.00	-99.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,738,579.04)	(1,194,297.00)	-95.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,458,203.64	7,719,624.60	-76.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,458,203.64	7,719,624.60	-76.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,458,203.64	7,719,624.60	-76.2%
2) Ending Balance, June 30 (E + F1e)			7,719,624.60	6,525,327.60	-15.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,645,034.84	6,477,084.84	-15.3%
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	74,589.76	48,242.76	-35.3%
Future Projects	0000	9780	74,589.76		
Future Projects	0000	9780		48,242.76	
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	7,661,144.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,724.79		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,755.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	72.73		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,719,697.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	72.73		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			72.73		
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)			7,719,624.60		

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	84,347.34	88,329.00	4.7%
Interest		8660	128,289.33	47,250.00	-63.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(119.33)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			212,517.34	135,579.00	-36.2%
TOTAL, REVENUES			212,517.34	135,579.00	-36.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	363,810.46	0.00	-100.0%
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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,065,454.04	11,750.00	-98.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,429,264.50	11,750.00	-99.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,590.80	0.00	-100.0%
Buildings and Improvements of Buildings		6200	343,850.39	102,926.00	-70.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	15,342.85	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			382,784.04	102,926.00	-73.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	923,397.66	0.00	-100.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	26,152,939.46	1,515,200.00	-94.2%
Other Debt Service - Principal		7439	175,014,648.10	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			202,090,985.22	1,515,200.00	-99.3%
TOTAL, EXPENDITURES			203,903,033.76	1,629,876.00	-99.2%

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	300,072.73	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,072.73	300,000.00	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	72.73	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			72.73	0.00	-100.0%

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	161,261,031.30	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	17,390,906.08	0.00	-100.0%
(c) TOTAL, SOURCES			178,651,937.38	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)					
			178,951,937.38	300,000.00	-99.8%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	7,645,034.84	6,477,084.84
Total, Restricted Balance		7,645,034.84	6,477,084.84

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	1,974,462.52	1,075,500.00	-45.5%
5) TOTAL, REVENUES			1,974,462.52	1,075,500.00	-45.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,833.31	623,145.00	721.7%
6) Capital Outlay		6000-6999	117,548.09	4,871,027.00	4043.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			193,381.40	5,494,172.00	2741.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,781,081.12	(4,418,672.00)	-348.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,781,081.12	(4,418,672.00)	-348.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,504,074.98	5,285,156.10	50.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,504,074.98	5,285,156.10	50.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,504,074.98	5,285,156.10	50.8%
2) Ending Balance, June 30 (E + F1e)			5,285,156.10	866,484.10	-83.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	5,285,156.10	866,484.10	-83.6%
Future Projects	0000	9780	5,285,156.10		
Future Projects	0000	9780		866,484.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,219,126.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	89,345.52		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	20,422.00		
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			5,328,893.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	43,737.61		
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			43,737.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,285,156.10		

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	468,190.23	50,000.00	-89.3%
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	38,560.00	25,500.00	-33.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,467,712.29	1,000,000.00	-31.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,974,462.52	1,075,500.00	-45.5%
TOTAL, REVENUES			1,974,462.52	1,075,500.00	-45.5%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,833.31	623,145.00	721.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,833.31	623,145.00	721.7%
CAPITAL OUTLAY					
Land		6100	28,000.00	0.00	-100.0%
Land Improvements		6170	0.00	100,000.00	New
Buildings and Improvements of Buildings		6200	89,548.09	4,771,027.00	5227.9%
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			117,548.09	4,871,027.00	4043.9%
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			193,381.40	5,494,172.00	2741.1%

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
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	12,020,870.00	New
4) Other Local Revenue		8600-8799	30,420.00	15,000.00	-50.7%
5) TOTAL, REVENUES			30,420.00	12,035,870.00	39465.6%
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	1,175.56	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	828.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,732,047.75	26,086,379.00	198.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,734,051.31	26,086,379.00	198.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,703,631.31)	(14,050,509.00)	61.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,604,696.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,604,696.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,901,064.69	(14,050,509.00)	-241.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,310,063.90	13,211,128.59	299.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,310,063.90	13,211,128.59	299.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,310,063.90	13,211,128.59	299.1%
2) Ending Balance, June 30 (E + F1e)			13,211,128.59	(839,380.41)	-106.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,211,128.59	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(839,380.41)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,720,351.21		
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	14,821.00		
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			16,735,172.21		
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	3,524,043.62		
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			3,524,043.62		
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)			13,211,128.59		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	12,020,870.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	12,020,870.00	New
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	30,420.00	15,000.00	-50.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,420.00	15,000.00	-50.7%
TOTAL, REVENUES			30,420.00	12,035,870.00	39465.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	1,175.56	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,175.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	828.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			828.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,732,047.75	26,086,379.00	198.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,732,047.75	26,086,379.00	198.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,734,051.31	26,086,379.00	198.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	18,604,696.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,604,696.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			18,604,696.00	0.00	-100.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
7710	State School Facilities Projects	13,211,128.59	0.00
Total, Restricted Balance		13,211,128.59	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	1,606,459.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	913,060.72	347,697.00	-61.9%
5) TOTAL, REVENUES			2,519,519.72	347,697.00	-86.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,572.36	0.00	-100.0%
3) Employee Benefits		3000-3999	794.58	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,112.30	86,918.00	-12.3%
6) Capital Outlay		6000-6999	3,120,737.31	556,955.00	-82.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	1,000,000.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,230,216.55	1,643,873.00	-49.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(710,696.83)	(1,296,176.00)	82.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,319,826.00	0.00	-100.0%
b) Transfers Out		7600-7629	8,645,584.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,325,758.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,036,454.83)	(1,296,176.00)	-81.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,006,413.95	16,969,959.12	-29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,006,413.95	16,969,959.12	-29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,006,413.95	16,969,959.12	-29.3%
2) Ending Balance, June 30 (E + F1e)			16,969,959.12	15,673,783.12	-7.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,080,712.34	9,784,536.34	-11.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,889,246.78	5,889,246.78	0.0%
Future Projects	0000	9780	5,889,246.78		
Future Projects	0000	9780		5,889,246.78	
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	6,805,168.90		
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	10,141,463.62		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	460,602.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,400.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,422,634.83		
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	452,675.71		
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			452,675.71		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,969,959.12		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	194,347.00	0.00	-100.0%
All Other State Revenue	All Other	8590	1,412,112.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,606,459.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	7,638.48	7,638.00	0.0%
Interest		8660	470,171.15	287,300.00	-38.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,129.97)	2,759.00	-113.1%
Other Local Revenue					
All Other Local Revenue		8699	456,381.06	50,000.00	-89.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			913,060.72	347,697.00	-61.9%
TOTAL, REVENUES			2,519,519.72	347,697.00	-86.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	9,572.36	0.00	-100.0%
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			9,572.36	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	592.17	0.00	-100.0%
Health and Welfare Benefits		3401-3402	29.36	0.00	-100.0%
Unemployment Insurance		3501-3502	4.78	0.00	-100.0%
Workers' Compensation		3601-3602	168.27	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			794.58	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,752.30	50,000.00	-48.3%
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	2,360.00	36,918.00	1464.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,112.30	86,918.00	-12.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	519,119.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,593,633.44	556,955.00	-78.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,984.87	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,120,737.31	556,955.00	-82.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	1,000,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,000,000.00	New
TOTAL, EXPENDITURES			3,230,216.55	1,643,873.00	-49.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,319,826.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,319,826.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	5,076,314.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	3,569,270.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,645,584.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(6,325,758.00)	0.00	-100.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	650,573.41	233,025.41
9010	Other Restricted Local	10,430,138.93	9,551,510.93
Total, Restricted Balance		11,080,712.34	9,784,536.34

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	264,315.00	1,412,413.00	434.4%
4) Other Local Revenue		8600-8799	21,838,468.00	16,246,800.00	-25.6%
5) TOTAL, REVENUES			22,102,783.00	17,659,213.00	-20.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,664,081.00	21,371,096.00	21.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,664,081.00	21,371,096.00	21.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,438,702.00	(3,711,883.00)	-183.6%
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)			4,438,702.00	(3,711,883.00)	-183.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,748,599.00	18,187,301.00	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,748,599.00	18,187,301.00	32.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,748,599.00	18,187,301.00	32.3%
2) Ending Balance, June 30 (E + F1e)			18,187,301.00	14,475,418.00	-20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,187,301.00	14,475,418.00	-20.4%
Fund 51	0000	9780	18,187,301.00		
Fund 51	0000	9780		14,475,418.00	
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	18,153,633.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,743.00		
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			18,189,376.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	2,076.00		
6) TOTAL, LIABILITIES			2,076.00		
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)			18,187,300.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	264,315.00	228,189.00	-13.7%
Other Subventions/In-Lieu Taxes		8572	0.00	1,184,224.00	New
TOTAL, OTHER STATE REVENUE			264,315.00	1,412,413.00	434.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	19,226,574.00	14,817,242.00	-22.9%
Unsecured Roll		8612	995,934.00	1,429,558.00	43.5%
Prior Years' Taxes		8613	202,800.00	0.00	-100.0%
Supplemental Taxes		8614	364,326.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	3,513.00	0.00	-100.0%
Interest		8660	121,924.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	923,397.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,838,468.00	16,246,800.00	-25.6%
TOTAL, REVENUES			22,102,783.00	17,659,213.00	-20.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	2,010.00	20,000.00	895.0%
Debt Service - Interest		7438	8,105,051.00	9,787,125.00	20.8%
Other Debt Service - Principal		7439	9,557,020.00	11,563,971.00	21.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,664,081.00	21,371,096.00	21.0%
TOTAL, EXPENDITURES			17,664,081.00	21,371,096.00	21.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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%

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

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

34 76505 0000000
Form DEBT

	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	261,618,942.00		261,618,942.00	163,197,316.00	117,937,346.00	306,878,912.00	16,180,516.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	118,825,000.00		118,825,000.00		71,475,000.00	47,350,000.00	0.00
Capital Leases Payable	4,934,213.00		4,934,213.00		1,666,423.00	3,267,790.00	1,611,920.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,156,091.00	(1.00)	14,156,090.00	12,694,455.00	883,421.00	25,967,124.00	883,421.00
Net Pension Liability	197,673,960.00	36,678,574.00	234,352,534.00			234,352,534.00	
Net OPEB Obligation	37,586,121.00		37,586,121.00	2,011,434.00	1,121,256.00	38,476,299.00	1,121,256.00
Compensated Absences Payable	1,740,831.00		1,740,831.00		44,454.00	1,696,377.00	
Governmental activities long-term liabilities	636,535,158.00	36,678,573.00	673,213,731.00	177,903,205.00	193,127,900.00	657,989,036.00	19,797,113.00
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

	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	37,155,745.00		37,155,745.00			37,155,745.00
Work in Progress	64,522,794.00		64,522,794.00	21,842,380.00	2,193,304.00	84,171,870.00
Total capital assets not being depreciated	101,678,539.00	0.00	101,678,539.00	21,842,380.00	2,193,304.00	121,327,615.00
Capital assets being depreciated:						
Land Improvements	27,393,735.00		27,393,735.00			27,393,735.00
Buildings	507,785,529.00	1.00	507,785,530.00	8,083,478.00		515,869,008.00
Equipment	35,561,723.00	(2.00)	35,561,721.00	5,181,625.00	543,983.00	40,199,363.00
Total capital assets being depreciated	570,740,987.00	(1.00)	570,740,986.00	13,265,103.00	543,983.00	583,462,106.00
Accumulated Depreciation for:						
Land Improvements	(11,345,307.00)		(11,345,307.00)	(1,176,770.00)		(12,522,077.00)
Buildings	(172,943,172.00)		(172,943,172.00)	(11,492,392.00)		(184,435,564.00)
Equipment	(24,093,346.00)		(24,093,346.00)	(1,874,586.00)	(114,788.00)	(25,853,144.00)
Total accumulated depreciation	(208,381,825.00)	0.00	(208,381,825.00)	(14,543,748.00)	(114,788.00)	(222,810,785.00)
Total capital assets being depreciated, net	362,359,162.00	(1.00)	362,359,161.00	(1,278,645.00)	429,195.00	360,651,321.00
Governmental activity capital assets, net	464,037,701.00	(1.00)	464,037,700.00	20,563,735.00	2,622,499.00	481,978,936.00
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

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	0.00		4,184,510.51	4,184,510.51
2. State Lottery Revenue	8560	3,742,142.63		1,244,239.69	4,986,382.32
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)		3,742,142.63	0.00	5,428,750.20	9,170,892.83
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,927,000.00			2,927,000.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	815,142.63			815,142.63
4. Books and Supplies	4000-4999	0.00		472,862.91	472,862.91
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,742,142.63	0.00	472,862.91	4,215,005.54
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	4,955,887.29	4,955,887.29
D. COMMENTS:					

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

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

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	130,238,069.46	301	0.00	303	130,238,069.46	305	3,596,123.53	3,596,123.53	307	126,641,945.93	309		
2000 - Classified Salaries	47,236,590.64	311	187.31	313	47,236,403.33	315	5,066,023.71	5,143,794.40	317	42,092,608.93	319		
3000 - Employee Benefits	61,761,525.36	321	1,423,798.59	323	60,337,726.77	325	2,788,250.84	2,812,729.25	327	57,524,997.52	329		
4000 - Books, Supplies Equip Replace. (6500)	19,794,505.84	331	225,222.48	333	19,569,283.36	335	1,658,638.82	1,772,209.25	337	17,797,074.11	339		
5000 - Services. . . & 7300 - Indirect Costs	41,178,520.27	341	16,366.35	343	41,162,153.92	345	11,312,590.50	11,453,591.04	347	29,708,562.88	349		
TOTAL					298,543,636.84	365	TOTAL					273,765,189.37	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).			
7. Unemployment Insurance.		3401 & 3402	385
8. Workers' Compensation Insurance.		3501 & 3502	390
9. OPEB, Active Employees (EC 41372).		3601 & 3602	392
10. Other Benefits (EC 22310).		3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		3901 & 3902	122,080.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			150,649,135.28
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			285,898.36
14. TOTAL SALARIES AND BENEFITS.			285,898.36
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.			150,363,236.92
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			54.92%

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)	54.92%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.08%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	273,765,189.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	219,012.15

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

Manually Exempt RC 5840 Refugee Grant, RC 9841 SBCC, RC 9535 Matching for CA Partnership Academy, RC 0046 Clear Admin Credential and RC 0601 ASES matching.
These programs are not used to pay teachers.

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 10,794,732.79
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) 227,017,696.20

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) 4.76%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 50,734.04

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)	13,576,368.32
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,277,217.80
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	53,465.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	51,524.58
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,425,373.38
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)	314.11
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)	50,734.04
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,333,529.15
9. Carry-Forward Adjustment (Part IV, Line F)	(1,827,035.44)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	17,506,493.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	175,324,231.78
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	34,543,502.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	28,245,260.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,763,574.06
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,422.37
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)	2,249,876.81
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	5,700.00
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)	80,526.35
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	28,519,445.55
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)	6,284.93
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)	50,734.04
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,020,524.57
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,467,372.29
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	17,739,142.00
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)	300,032,598.02

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

(Line A8 divided by Line B18) 6.44%

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) 5.83%

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>19,333,529.15</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,178,393.56)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.66%) 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 (6.66%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.66%) times Part III, Line B18); zero if positive	<u>(1,827,035.44)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,827,035.44)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.83%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-913,517.72) is applied to the current year calculation and the remainder (\$-913,517.72) is deferred to one or more future years:	<u>6.14%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-609,011.81) is applied to the current year calculation and the remainder (\$-1,218,023.63) is deferred to one or more future years:	<u>6.24%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,827,035.44)</u>

Approved indirect cost rate: 6.66%
Highest rate used in any program: 6.66%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	12,436,547.05	756,802.76	6.09%
01	3310	5,313,594.61	353,885.40	6.66%
01	3311	9,798.66	197.00	2.01%
01	3315	191,873.34	12,778.76	6.66%
01	3320	428,894.84	28,564.39	6.66%
01	3327	298,881.29	19,894.53	6.66%
01	3550	226,960.97	11,343.62	5.00%
01	4035	1,147,265.41	76,407.88	6.66%
01	4201	49,563.28	2,458.43	4.96%
01	4203	748,318.79	7,483.95	1.00%
01	5630	95,114.76	6,334.64	6.66%
01	5640	677,505.52	44,970.22	6.64%
01	6010	1,223,102.98	60,801.72	4.97%
01	6264	1,620.87	107.95	6.66%
01	6382	87,799.74	3,913.90	4.46%
01	6385	102,109.41	6,800.49	6.66%
01	6387	198,586.44	13,225.86	6.66%
01	6501	3,338.67	222.36	6.66%
01	6512	822,188.17	54,757.73	6.66%
01	6520	276,433.85	18,396.46	6.65%
01	6690	135,335.31	9,013.33	6.66%
01	7220	194,014.38	12,921.36	6.66%
01	8150	7,729,670.48	514,796.05	6.66%
01	9010	241,798.85	6,454.37	2.67%
11	5810	229,887.92	9,965.44	4.33%
11	6391	2,394,970.82	158,965.60	6.64%
12	5025	93,178.81	4,312.19	4.63%
12	5210	1,630,041.61	96,811.48	5.94%
12	6052	16,407.30	1,092.70	6.66%
12	6105	3,565,385.01	234,569.19	6.58%
12	9010	844,536.90	56,224.64	6.66%
13	5310	15,346,572.25	755,049.00	4.92%
13	5320	1,900,582.23	93,508.00	4.92%
13	5370	482,848.90	23,757.32	4.92%

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	84,617.36	0.00	84,617.36	5,564.73		90,182.09
1110	Regular Education, K–12	149,030,925.99	64,419,809.95	213,450,735.94	14,037,268.43		227,488,004.37
3100	Alternative Schools	5,611.35	0.00	5,611.35	369.02		5,980.37
3200	Continuation Schools	2,780,559.76	995,099.93	3,775,659.69	248,300.61		4,023,960.30
3300	Independent Study Centers	3,443,726.00	1,051,364.50	4,495,090.50	295,612.90		4,790,703.40
3400	Opportunity Schools	642,765.63	252,326.77	895,092.40	58,864.41		953,956.81
3550	Community Day Schools	516,660.94	145,868.21	662,529.15	43,570.24		706,099.39
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,014,688.11	512,166.91	2,526,855.02	166,174.84		2,693,029.86
4110	Regular Education, Adult	7.00	0.00	7.00	0.46		7.46
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	1,009,953.71	492,431.96	1,502,385.67	98,802.15		1,601,187.82
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	47,378,329.33	8,744,454.21	56,122,783.54	3,690,830.93		59,813,614.47
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	231,432.61	231,432.61	15,219.82		246,652.43
7150	Nonagency - Other	0.00	138,380.48	138,380.48	9,100.39	147,480.87	
8100	Community Services	16,422.37	0.00	16,422.37	1,079.99	17,502.36	
8500	Child Care and Development Services	151,268.64	74,383.62	225,652.26	14,839.68	240,491.94	
Other Costs							
----	Food Services					217,118.80	217,118.80
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					476,584.87	476,584.87
----	Other Outgo					15,955,650.86	15,955,650.86
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,540,427.21	1,540,427.21	1,891,933.69		3,432,360.90
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,435,195.75)		(1,435,195.75)
----	Total General Fund and Charter Schools Funds Expenditures	207,075,536.19	78,598,146.36	285,673,682.55	19,142,336.54	16,649,354.53	321,465,373.62

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	84,288.26	0.00	0.00	286.10	43.00	0.00	0.00			0.00	0.00	84,617.36
1110	Regular Education, K-12	142,983,192.34	1,244,829.41	344,668.28	350,848.73	142,134.68	73,883.63	3,769,119.01			122,249.91	0.00	149,030,925.99
3100	Alternative Schools	0.00	0.00	0.00	361.35	0.00	5,250.00	0.00			0.00	0.00	5,611.35
3200	Continuation Schools	1,987,579.22	199.99	603.97	497,384.43	193,363.65	0.00	234.05			101,194.45	0.00	2,780,559.76
3300	Independent Study Centers	2,697,486.31	5,466.23	6,704.29	409,323.43	318,146.70	0.00	0.00			0.00	6,599.04	3,443,726.00
3400	Opportunity Schools	521,789.04	0.00	0.00	79,289.46	41,687.13	0.00	0.00			0.00	0.00	642,765.63
3550	Community Day Schools	396,329.24	2,250.00	102.50	59,435.47	58,543.73	0.00	0.00			0.00	0.00	516,660.94
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	1,841,154.79	160,036.98	2,400.00	0.00	30.00	0.00	0.00			11,066.34	0.00	2,014,688.11
4110	Regular Education, Adult	7.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	7.00
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	1,009,953.71	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,009,953.71
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	32,809,774.56	2,553,858.43	215.27	191,191.39	5,893,747.12	5,863,927.27	0.00			65,615.29	0.00	47,378,329.33
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		16,422.37	0.00	0.00	0.00	16,422.37
8500	Child Care and Development Services	151,139.39	42.90	0.00	0.00	0.00	0.00		0.00	0.00	86.35	0.00	151,268.64
Total Direct Charged Costs		184,482,693.86	3,966,683.94	354,694.31	1,588,120.36	6,647,696.01	5,943,060.90	3,769,353.06	16,422.37	0.00	300,212.34	6,599.04	207,075,536.19

* 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	32,868,970.97	24,006,342.03	7,544,496.95	64,419,809.95
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	579,774.22	415,325.71	0.00	995,099.93
3300	Independent Study Centers	691,501.54	359,862.96	0.00	1,051,364.50
3400	Opportunity Schools	150,982.87	101,343.90	0.00	252,326.77
3550	Community Day Schools	90,589.72	55,278.49	0.00	145,868.21
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	226,929.91	285,237.00	0.00	512,166.91
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	283,847.80	208,584.16	0.00	492,431.96
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,797,742.24	2,946,711.97	0.00	8,744,454.21
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	231,432.61	0.00	231,432.61
7150	Nonagency - Other	0.00	138,380.48	0.00	138,380.48
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	28,686.74	45,696.88	0.00	74,383.62
Other Funds					
--	Adult Education (Fund 11)		224,246.40		224,246.40
--	Child Development (Fund 12)	0.00	750,497.61	0.00	750,497.61
--	Cafeteria (Funds 13 and 61)		565,683.20		565,683.20
Total Allocated Support Costs		40,719,026.01	30,334,623.40	7,544,496.95	78,598,146.36

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,311,237.89
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	59,165.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,826,228.59
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,380,900.83
5	Total Central Administration Costs in General Fund and Charter Schools Funds	20,577,532.31
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	207,075,536.19
2	Total Allocated Costs (from Form PCR, Column 2, Total)	78,598,146.36
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	285,673,682.55
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,020,524.57
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,468,654.29
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	17,739,142.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	27,228,320.86
D. Total Direct Charged and Allocated Costs (B3 + C5)		312,902,003.41
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.58%

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)	217,118.80				217,118.80
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			476,584.87		476,584.87
Other Outgo (Objects 1000-7999)				15,955,650.86	15,955,650.86
Total Other Costs	217,118.80	0.00	476,584.87	15,955,650.86	16,649,354.53

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)	6,253,571.23	3,226,582.72	19,229,709.46	12,009,162.61	30,334,623.41	0.00	7,544,496.95
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	1,088.50	1,088.50	1,088.50	1,088.50	1,302.84		2,661.00
3100 Alternative Schools							
3200 Continuation Schools	19.20	19.20	19.20	19.20	22.54		
3300 Independent Study Centers	22.90	22.90	22.90	22.90	19.53		
3400 Opportunity Schools	5.00	5.00	5.00	5.00	5.50		
3550 Community Day Schools	3.00	3.00	3.00	3.00	3.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	11.40	11.40	3.20	11.40	15.48		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	9.40	9.40	9.40	9.40	11.32		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	192.00	192.00	192.00	192.00	159.92		0.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational					12.56		
7150 Nonagency - Other					7.51		
8100 Community Services							
8500 Child Care and Development Services	0.95	0.95	0.95	0.95	2.48		
Other Funds Description							
-- Adult Education (Fund 11)					12.17		
-- Child Development (Fund 12)					40.73		
-- Cafeteria (Funds 13 & 61)					30.70		
C. Total Allocation Factors	1,352.35	1,352.35	1,344.15	1,352.35	1,646.28	0.00	2,661.00

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	321,465,373.66
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,083,380.71
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	16,422.37
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,481,554.37
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,656,373.53
4. Other Transfers Out	All	9200	7200-7299	293,601.00
5. Interfund Transfers Out	All	9300	7600-7629	12,349,827.24
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				19,797,778.51
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	441,644.75
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)				278,025,859.19

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)		24,733.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,240.82
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.)	250,389,397.44	10,106.25
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)	250,389,397.44	10,106.25
B. Required effort (Line A.2 times 90%)	225,350,457.70	9,095.63
C. Current year expenditures (Line I.E and Line II.B)	278,025,859.19	11,240.82
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