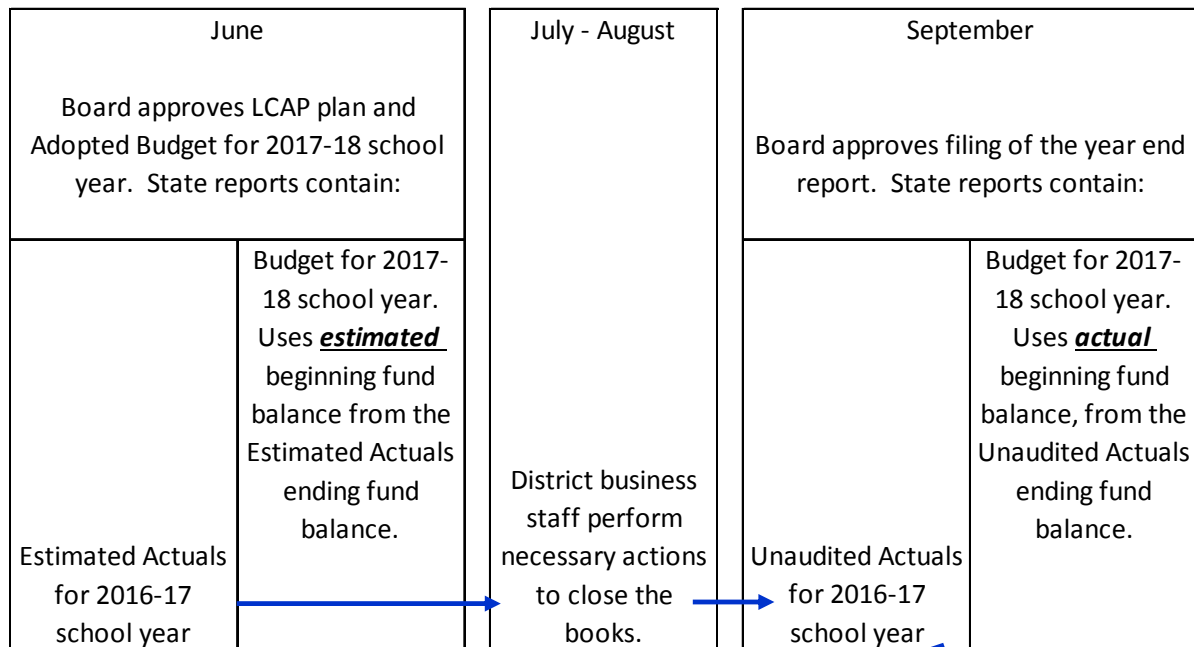


**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT  
2016-17 UNAUDITED ACTUALS  
Summary of Changes since Budget Adoption – General Fund**

As the District closes its books for 2016-17 and prepares the required state reporting forms, note that they also contain budget information. The relationship of the yearend report to the District's Adopted Budget report, and the process used, is illustrated in the graphic below:

**The relationship of Estimated Actuals, Adopted Budget, and Unaudited Actuals**



Ending fund balance as estimated at adoption is reconciled to ending fund balance as of year end by analysing the changes in major categories between the Estimated Actuals report presented at adoption, vs the Unaudited Actuals report presented at year end.

Yearend closing is an appropriate time to reflect upon some of the significant financial events of the past year, and to summarize all of the changes that have resulting in closing the year with a total ending fund balance of \$10.2 million. Significant changes in revenues and expenditures which occurred between the time the District presented estimated actuals at 2017-18 Adopted Budget, and this Unaudited Actuals yearend report, are discussed on the following pages.

## COMPONENTS OF THE GENERAL FUND ENDING BALANCE

The table below details the components of the District's General Fund ending balance for the year ended June 30, 2017

	Unaudited Actuals	Estimated Actuals as of 17- 18 Budget Adoption	Difference
<b>ENDING FUND BALANCE</b>	<b>\$ 10,217,850</b>	<b>\$ 5,664,619</b>	<b>\$ 4,553,231</b>
Components of Ending Fund Balance			
Nonspendable			
Revolving Cash	15,000	15,000	
Stores	211,355	176,315	
Prepaid Expenses	14,048	150	
Subtotal Nonspendable Amounts	240,403	191,465	
Assignments			
Site/Department Carryovers	429,979		
Unexpended 15-16 1-Time \$			
Instructional Materials	961,882		
Technology	283,297		
Site Allocations	144,334		
Professional Development	181,299		
School marquees	44,067		
Maintenance & operations equipment	39,632		
MAA carryover	181,275		
Solar Energy project consultant	51,071		
Misc grants and donations	92,649		
Subtotal Assignments and Carryovers	2,409,485		
Categorical programs restricted ending balances			
LEA Medi-Cal Billing Option	42,185	56,434	
Prop 39 California Clean Energy	1,346,024	1,384,444	
Educator Effectiveness Grant	447,920		
Prop 20 Lottery Instructional Materials	238,808		
College Readiness Block Grant	847,028		
Misc locally restricted grants & donations	194,551		
Subtotal Categorical restricted ending balances	3,116,516	1,440,878	
Reserve for Economic Uncertainties (3% minimum)	2,877,921	3,041,447	
<b>TOTAL DESIGNATIONS AND RESERVATIONS</b>	<b>8,644,325</b>	<b>4,673,790</b>	
<b>ENDING AVAILABLE UNAPPROPRIATED FUND BALANCE</b>	<b>\$ 1,573,525</b>	<b>\$ 990,829</b>	<b>\$ 582,696</b>

## **The District's General Fund Ending Balance**

The general fund actual ending fund balance, before required deductions and reservations, is \$10.2 million. Included in the ending fund balance are \$2.4 million in carryovers of unexpended funds for school site-department budgets, MAA reimbursements, 2015/16 1-time discretionary dollars, solar energy project consultant, and local grants/donations; \$3.1 million in restricted program ending balances; and \$3.1 million in other designations and required reserves.

After taking into account the various reservations and designations, the District's ***available*** unappropriated ending fund balance is \$1.5 million, an ***increase*** of \$582,696 from what was projected at the time the District adopted its 2017-18 budget. This increase is due primarily to the following major items of change:

### **REVENUES**

- |   |               |
|---|---------------|
| ➤ LCFF revenue sources, due to an increase in the gap funding percentage of 1.05 points. (Gap percentages change four times during a year, with the June certification being the final time they can change.) | \$ 67,167     |
| ➤ State revenues – Lottery based on 4 <sup>th</sup> qtr estimate from State Controller's office (unrestricted)  | 7,931         |
| ➤ Local revenues  |               |
| • Interest income, net of adjustment for estimated fair value of cash in county treasury  | <16,781>      |
| • Other miscellaneous income including yearend billings to AHC for concurrent enrollment and FA excess release time   | <u>75,817</u> |

**TOTAL REVENUE INCREASES** **\$ 134,134**

All of the revenue items noted above are considered to be one-time in nature.

## EXPENDITURES

Expenditure <increases> / decreases consist of the following:

- LCAP actual expenditures as of yearend greater than the estimated actuals, due to summer school activities <43,041>
- JCI energy retrofit contract settled & completed for less than budgeted 84,865
- Unexpended funds student tablet insurance (moving this to a local restricted resource code for better tracking) 97,881
- Savings associated with the District's vehicle maintenance shop, primarily related to lower fuel costs 32,932
- Miscellaneous all other unspecified, net <750>

### TOTAL UNRESTRICTED EXPENDITURE DECREASES

**\$ 171,887**

## CONTRIBUTIONS

Contributions represent the amount of unrestricted funds the District must transfer ("contribute") to restricted programs where expenditures are greater than the revenue sources that support them. These programs are Special Education and Routine Restricted Maintenance. Adjustments contained in the yearend SELPA funding model related to regional programs resulted in a decrease (savings) of the general fund contribution.

**\$ 162,087**

## FUND BALANCE COMPONENTS

Components of non-spendable items (revolving cash, prepaid expenses, and stores) and the required 3% economic uncertainty reserve, which is the statutory minimum, have decreased since the estimated actuals. This decrease means a corresponding increase in the available ending fund balance. It is one-time in nature; once the carryover expenditures are re-budgeted in 2017-18 the economic uncertainty reserve will change.

**\$ 114,588**

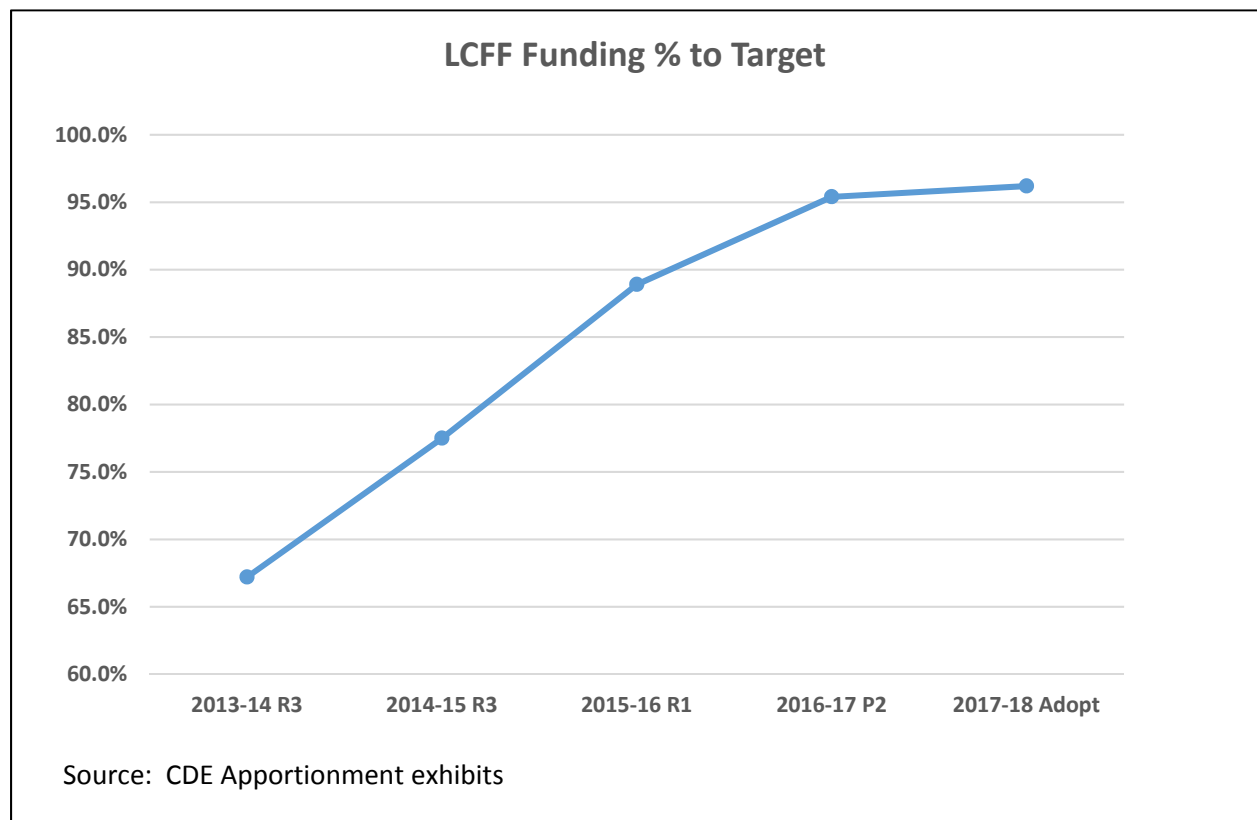
### NET EFFECT ON FUND BALANCE (REVENUE INCREASES + EXPENDITURE DECREASES + FUND BALANCE COMPONENT DECREASES

**\$ 582,696**

## CLOSING THOUGHTS

The 2016-17 school year marks the fourth year of education being distributed through the Local Control Funding Formula (“LCFF”). Districts with high percentages of economically disadvantaged students, foster youth, or English learners receive increased funding under LCFF to be able to increase or improve services for those student groups. Coupled with an overall improving economy since 2012-13, the District’s high percentage of enrollment in the targeted student populations, and support from the Prop 30 temporary taxes, the District’s General Fund budget grew from \$66.87 million in 2012-13 to \$93.96 million as of the close of the 2016-17 year.

The sales tax portion of the Prop 30 temporary taxes has expired, leaving only personal income taxes available as a revenue tool. With leading economic indicators pointing to a slowdown in economic growth, the volatility of income tax revenue can have a negative impact on education funding. In addition, as exhibited in the charts below, LCFF funding is approaching 100% of target levels. Once the target level is reached, funding in future years will be COLA driven only.



Pressure is building on districts across the state to be able to cover their increased employer cost for STRS and PERS. In districts with no enrollment growth, and absent any additional funding support from the state to assist with these costs, COLA factors will need to be on the order of 3% or more just to cover the costs of PERS, STRS, and step-column movement. And the last time the State fully funded a COLA equal to or greater than 3% was 2007-08.

The next stage of budget and financial reporting will be the District's 1<sup>st</sup> Interim Revised Budget which will be brought to the Board in December. At that time, all of the carryovers of unexpended funds noted above (\$2.4 million) will be have been included, as well as approximately \$1.2 million to recognize the cost of settling with the District's employee groups on compensation increases for 2017-18. From the Adopted Budget total of \$96.37 million, these items will bring the District's budget to a level close to \$100 million.

Concurrent with work on the District's next revised budget will be a second visit from the auditors to wrap up their work on the District's 2016-17 financial statements. Their report should be brought to the Board in December.

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: 

Date of Meeting: Sep 12, 2017

Clerk/Secretary of the Governing Board

(Original signature required)

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: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent/Designee

(Original signature required)

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

For County Office of Education:

For School District:

NICOLE EVENSON

BRENDA HOFF

Name

Name

DISTRICT FINANCIAL ADVISOR

FISCAL SERVICES DIRECTO

Title

Title

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E-mail Address

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)	50.89%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$49,164,181.91
	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.	\$49,164,181.91
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	4.94%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met



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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	77,778,313.38	1,535,061.00	79,313,374.38	81,134,576.00	1,513,442.00	82,648,018.00	4.2%
2) Federal Revenue		8100-8299	1,121.56	4,224,285.14	4,225,406.70	0.00	4,544,828.32	4,544,828.32	7.6%
3) Other State Revenue		8300-8599	3,174,046.21	4,907,443.40	8,081,489.61	2,664,941.00	5,477,394.75	8,142,335.75	0.8%
4) Other Local Revenue		8600-8799	847,811.57	2,954,178.57	3,801,990.14	361,308.00	2,430,076.00	2,791,384.00	-26.6%
5) TOTAL, REVENUES			81,801,292.72	13,620,968.11	95,422,260.83	84,160,825.00	13,965,741.07	98,126,566.07	2.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	33,185,290.43	5,282,122.62	38,467,413.05	33,724,672.75	5,262,422.92	38,987,095.67	1.4%
2) Classified Salaries		2000-2999	11,724,116.99	3,947,913.38	15,672,030.37	12,030,293.29	4,227,594.25	16,257,887.54	3.7%
3) Employee Benefits		3000-3999	14,532,200.64	5,052,307.87	19,584,508.51	15,479,294.38	6,022,603.52	21,501,897.90	9.8%
4) Books and Supplies		4000-4999	5,712,741.70	2,085,984.94	7,798,726.64	4,481,867.00	2,339,682.27	6,821,549.27	-12.5%
5) Services and Other Operating Expenditures		5000-5999	6,455,589.39	4,444,351.84	10,899,941.23	7,245,100.00	4,302,999.58	11,548,099.58	5.9%
6) Capital Outlay		6000-6999	1,031,365.08	139,449.44	1,170,814.52	183,105.00	573,471.00	756,576.00	-35.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	475,433.30	0.00	475,433.30	666,390.00	0.00	666,390.00	40.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(831,982.65)	724,553.00	(107,429.65)	(959,960.88)	792,929.77	(167,031.11)	55.5%
9) TOTAL, EXPENDITURES			72,284,754.88	21,676,683.09	93,961,437.97	72,850,761.54	23,521,703.31	96,372,464.85	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			9,516,537.84	(8,055,714.98)	1,460,822.86	11,310,063.46	(9,555,962.24)	1,754,101.22	20.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	1,594,240.00	375,000.00	1,969,240.00	0.00	375,000.00	375,000.00	-81.0%
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	(9,513,909.49)	9,513,909.49	0.00	(10,059,203.52)	10,059,203.52	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,108,149.49)	9,138,909.49	(1,969,240.00)	(10,059,203.52)	9,684,203.52	(375,000.00)	-81.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,591,611.65)	1,083,194.51	(508,417.14)	1,250,859.94	128,241.28	1,379,101.22	-371.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,692,945.23	2,033,321.86	10,726,267.09	7,101,333.58	3,116,516.37	10,217,849.95	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,692,945.23	2,033,321.86	10,726,267.09	7,101,333.58	3,116,516.37	10,217,849.95	-4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,692,945.23	2,033,321.86	10,726,267.09	7,101,333.58	3,116,516.37	10,217,849.95	-4.7%
2) Ending Balance, June 30 (E + F1e)			7,101,333.58	3,116,516.37	10,217,849.95	8,352,193.52	3,244,757.65	11,596,951.17	13.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	211,355.06	0.00	211,355.06	211,355.06	0.00	211,355.06	0.0%
Prepaid Expenditures		9713	14,048.08	0.00	14,048.08	14,048.08	0.00	14,048.08	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	3,116,516.37	3,116,516.37	0.00	3,244,757.67	3,244,757.67	4.1%
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	2,409,485.00	0.00	2,409,485.00	3,641,769.00	0.00	3,641,769.00	51.1%
Site-Dept carryover	0000	9780	429,979.00		429,979.00			429,979.00	
15-16 1-Time Inst Mats	0000	9780	961,882.00		961,882.00			961,882.00	
15-16 1-Time Technology	0000	9780	283,297.00		283,297.00			283,297.00	
15-16 1-Time Site allocations	0000	9780	144,334.00		144,334.00			144,334.00	
15-16 1-Time Professional Development	0000	9780	181,299.00		181,299.00			181,299.00	
15-16 1-Time School Marquees	0000	9780	44,067.00		44,067.00			44,067.00	
15-16 1-Time Maintenance/Ops Equip	0000	9780	39,632.00		39,632.00			39,632.00	
MAA carryover	0000	9780	181,275.00		181,275.00			181,275.00	
Solar Energy project consultant	0000	9780	51,071.00		51,071.00			51,071.00	
Misc grants/donations	0000	9780	92,649.00		92,649.00			92,649.00	
Site-Dept carryover	0000	9780				429,979.00		429,979.00	
15-16 1-Time Inst Mats	0000	9780				961,882.00		961,882.00	
15-16 1-Time Technology	0000	9780				283,297.00		283,297.00	
15-16 1-Time Site allocations	0000	9780				144,334.00		144,334.00	
15-16 1-Time Professional Development	0000	9780				181,299.00		181,299.00	
15-16 1-Time School Marquees	0000	9780				44,067.00		44,067.00	
15-16 1-Time Maintenance/Ops Equip	0000	9780				39,632.00		39,632.00	
MAA carryover	0000	9780				181,275.00		181,275.00	
Solar Energy project consultant	0000	9780				51,071.00		51,071.00	
Misc grants/donations	0000	9780				92,649.00		92,649.00	
Tentative agreement Certificated	0000	9780				787,215.00		787,215.00	
Tentative agreement Classified	0000	9780				323,910.00		323,910.00	
Tentative agreement Confidential-Manag	0000	9780				121,159.00		121,159.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,877,921.00	0.00	2,877,921.00	2,902,424.00	0.00	2,902,424.00	0.9%
Unassigned/Unappropriated Amount			1,573,524.44	0.00	1,573,524.44	1,567,597.38	(0.02)	1,567,597.36	-0.4%

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	6,409,261.81	3,424,886.40	9,834,148.21				
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,271.00)	0.00	(5,271.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent		9135	4,154.15	0.00	4,154.15				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	3,275,426.53	2,750,018.23	6,025,444.76				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	21,529.36	0.00	21,529.36				
6) Stores		9320	211,355.06	0.00	211,355.06				
7) Prepaid Expenditures		9330	14,048.08	0.00	14,048.08				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,945,503.99	6,174,904.63	16,120,408.62				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	2,813,005.92	720,372.66	3,533,378.58				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	31,164.49	0.87	31,165.36				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,338,014.73	2,338,014.73				
6) TOTAL, LIABILITIES			2,844,170.41	3,058,388.26	5,902,558.67				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,101,333.58	3,116,516.37	10,217,849.95				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	35,751,566.00	0.00	35,751,566.00	39,444,242.00	0.00	39,444,242.00	10.3%
Education Protection Account State Aid - Current Year		8012	11,398,689.00	0.00	11,398,689.00	11,047,464.00	0.00	11,047,464.00	-3.1%
State Aid - Prior Years		8019	(60,921.00)	0.00	(60,921.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	136,484.37	0.00	136,484.37	136,478.00	0.00	136,478.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,917,039.95	0.00	24,917,039.95	25,013,454.00	0.00	25,013,454.00	0.4%
Unsecured Roll Taxes		8042	1,044,522.97	0.00	1,044,522.97	1,055,604.00	0.00	1,055,604.00	1.1%
Prior Years' Taxes		8043	194,733.85	0.00	194,733.85	213,941.00	0.00	213,941.00	9.9%
Supplemental Taxes		8044	877,030.98	0.00	877,030.98	710,761.00	0.00	710,761.00	-19.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,127,691.90	0.00	3,127,691.90	3,127,509.00	0.00	3,127,509.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	388,199.54	0.00	388,199.54	381,906.00	0.00	381,906.00	-1.6%
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	6,551.65	0.00	6,551.65	6,434.00	0.00	6,434.00	-1.8%
Less: Non-LCFF (50%) Adjustment		8089	(3,275.83)	0.00	(3,275.83)	(3,217.00)	0.00	(3,217.00)	-1.8%
<b>Subtotal, LCFF Sources</b>			<b>77,778,313.38</b>	<b>0.00</b>	<b>77,778,313.38</b>	<b>81,134,576.00</b>	<b>0.00</b>	<b>81,134,576.00</b>	<b>4.3%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,535,061.00	1,535,061.00	0.00	1,513,442.00	1,513,442.00	-1.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>77,778,313.38</b>	<b>1,535,061.00</b>	<b>79,313,374.38</b>	<b>81,134,576.00</b>	<b>1,513,442.00</b>	<b>82,648,018.00</b>	<b>4.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,213,138.00	1,213,138.00	0.00	1,467,966.00	1,467,966.00	21.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	371.56	0.00	371.56	0.00	0.00	0.00	-100.0%
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		1,749,452.32	1,749,452.32		1,866,617.00	1,866,617.00	6.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		214,990.34	214,990.34		230,909.00	230,909.00	7.4%
Title III, Part A, Immigrant Education Program	4201	8290		3,100.05	3,100.05		15,023.00	15,023.00	384.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		111,070.39	111,070.39		191,502.00	191,502.00	72.4%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		551,450.46	551,450.46		456,271.32	456,271.32	-17.3%
Career and Technical Education	3500-3599	8290		252,886.00	252,886.00		206,540.00	206,540.00	-18.3%
All Other Federal Revenue	All Other	8290	750.00	128,197.58	128,947.58	0.00	110,000.00	110,000.00	-14.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,121.56</b>	<b>4,224,285.14</b>	<b>4,225,406.70</b>	<b>0.00</b>	<b>4,544,828.32</b>	<b>4,544,828.32</b>	<b>7.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		(6.00)	(6.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,010,352.00	0.00	2,010,352.00	1,517,511.00	0.00	1,517,511.00	-24.5%
Lottery - Unrestricted and Instructional Materials		8560	1,138,563.80	378,481.43	1,517,045.23	1,124,200.00	369,600.00	1,493,800.00	-1.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		467,058.00	467,058.00		458,147.00	458,147.00	-1.9%
Career Technical Education Incentive Grant Program	6387	8590		663,083.42	663,083.42		1,445,421.69	1,445,421.69	118.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,130.41	3,398,826.55	3,423,956.96	23,230.00	3,204,226.06	3,227,456.06	-5.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,174,046.21</b>	<b>4,907,443.40</b>	<b>8,081,489.61</b>	<b>2,664,941.00</b>	<b>5,477,394.75</b>	<b>8,142,335.75</b>	<b>0.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	89,296.45	0.00	89,296.45	70,000.00	0.00	70,000.00	-21.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(37,377.00)	0.00	(37,377.00)	0.00	0.00	0.00	-100.0%
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	15,541.60	0.00	15,541.60	22,436.00	5,748.00	28,184.00	81.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	86,942.10	0.00	86,942.10	67,000.00	0.00	67,000.00	-22.9%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	3,275.83	0.00	3,275.83	3,502.00	0.00	3,502.00	6.9%
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	690,132.59	11,136.57	701,269.16	198,370.00	0.00	198,370.00	-71.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		2,422,411.00	2,422,411.00		2,367,908.00	2,367,908.00	-2.2%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	520,631.00	520,631.00	0.00	56,420.00	56,420.00	-89.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>847,811.57</b>	<b>2,954,178.57</b>	<b>3,801,990.14</b>	<b>361,308.00</b>	<b>2,430,076.00</b>	<b>2,791,384.00</b>	<b>-26.6%</b>
<b>TOTAL, REVENUES</b>			<b>81,801,292.72</b>	<b>13,620,968.11</b>	<b>95,422,260.83</b>	<b>84,160,825.00</b>	<b>13,965,741.07</b>	<b>98,126,566.07</b>	<b>2.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	26,997,692.70	4,350,004.26	31,347,696.96	27,484,878.83	4,276,212.16	31,761,090.99	1.3%
Certificated Pupil Support Salaries		1200	2,150,719.65	329,926.27	2,480,645.92	2,186,608.20	358,861.61	2,545,469.81	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,021,636.68	39,902.72	3,061,539.40	3,044,209.62	29,652.48	3,073,862.10	0.4%
Other Certificated Salaries		1900	1,015,241.40	562,289.37	1,577,530.77	1,008,976.10	597,696.67	1,606,672.77	1.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>33,185,290.43</b>	<b>5,282,122.62</b>	<b>38,467,413.05</b>	<b>33,724,672.75</b>	<b>5,262,422.92</b>	<b>38,987,095.67</b>	<b>1.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	753,892.80	2,074,277.94	2,828,170.74	691,335.32	2,312,485.98	3,003,821.30	6.2%
Classified Support Salaries		2200	6,448,522.61	1,222,451.54	7,670,974.15	6,733,604.89	1,222,422.69	7,956,027.58	3.7%
Classified Supervisors' and Administrators' Salaries		2300	1,207,889.97	208,422.93	1,416,312.90	1,210,394.51	210,927.36	1,421,321.87	0.4%
Clerical, Technical and Office Salaries		2400	3,285,436.61	393,932.28	3,679,368.89	3,368,083.57	431,772.82	3,799,856.39	3.3%
Other Classified Salaries		2900	28,375.00	48,828.69	77,203.69	26,875.00	49,985.40	76,860.40	-0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,724,116.99</b>	<b>3,947,913.38</b>	<b>15,672,030.37</b>	<b>12,030,293.29</b>	<b>4,227,594.25</b>	<b>16,257,887.54</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,032,468.80	2,595,945.83	6,628,414.63	4,773,960.28	3,536,791.09	8,310,751.37	25.4%
PERS		3201-3202	1,568,903.50	601,916.50	2,170,820.00	1,863,983.04	731,568.50	2,595,551.54	19.6%
OASDI/Medicare/Alternative		3301-3302	1,353,110.44	393,144.08	1,746,254.52	1,370,082.26	413,151.79	1,783,234.05	2.1%
Health and Welfare Benefits		3401-3402	5,577,787.29	1,070,991.11	6,648,778.40	5,681,780.10	1,152,635.33	6,834,415.43	2.8%
Unemployment Insurance		3501-3502	21,494.67	4,362.56	25,857.23	21,882.51	4,501.86	26,384.37	2.0%
Workers' Compensation		3601-3602	1,124,805.28	227,845.79	1,352,651.07	894,278.71	183,954.95	1,078,233.66	-20.3%
OPEB, Allocated		3701-3702	710,938.09	158,102.00	869,040.09	322,773.48	0.00	322,773.48	-62.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	526,545.00	0.00	526,545.00	New
Other Employee Benefits		3901-3902	142,692.57	0.00	142,692.57	24,009.00	0.00	24,009.00	-83.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,532,200.64</b>	<b>5,052,307.87</b>	<b>19,584,508.51</b>	<b>15,479,294.38</b>	<b>6,022,603.52</b>	<b>21,501,897.90</b>	<b>9.8%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	1,445,059.84	395,972.37	1,841,032.21	536,258.00	0.00	536,258.00	-70.9%
Books and Other Reference Materials		4200	4,698.39	1,978.50	6,676.89	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	2,124,872.04	822,215.90	2,947,087.94	2,265,110.00	1,656,715.27	3,921,825.27	33.1%
Noncapitalized Equipment		4400	2,138,111.43	865,818.17	3,003,929.60	1,680,499.00	682,967.00	2,363,466.00	-21.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,712,741.70</b>	<b>2,085,984.94</b>	<b>7,798,726.64</b>	<b>4,481,867.00</b>	<b>2,339,682.27</b>	<b>6,821,549.27</b>	<b>-12.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,161,585.02	3,336,771.05	4,498,356.07	1,271,045.00	3,031,966.00	4,303,011.00	-4.3%
Travel and Conferences		5200	467,852.09	251,573.26	719,425.35	642,156.00	634,136.22	1,276,292.22	77.4%
Dues and Memberships		5300	131,824.71	3,050.00	134,874.71	132,427.00	3,255.00	135,682.00	0.6%
Insurance		5400 - 5450	434,523.91	0.00	434,523.91	501,298.00	0.00	501,298.00	15.4%
Operations and Housekeeping Services		5500	1,573,626.56	0.00	1,573,626.56	1,602,538.00	0.00	1,602,538.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	906,051.09	208,363.62	1,114,414.71	914,597.00	182,749.00	1,097,346.00	-1.5%
Transfers of Direct Costs		5710	(79,781.03)	79,781.03	0.00	(50,157.00)	50,157.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,102.41)	0.00	(3,102.41)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,598,490.56	547,360.37	2,145,850.93	2,000,719.00	381,819.36	2,382,538.36	11.0%
Communications		5900	264,518.89	17,452.51	281,971.40	230,477.00	18,917.00	249,394.00	-11.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,455,589.39</b>	<b>4,444,351.84</b>	<b>10,899,941.23</b>	<b>7,245,100.00</b>	<b>4,302,999.58</b>	<b>11,548,099.58</b>	<b>5.9%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	20,000.00	0.00	20,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	314,904.06	64,460.48	379,364.54	0.00	276,000.00	276,000.00	-27.2%
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	609,242.32	58,625.31	667,867.63	183,105.00	297,471.00	480,576.00	-28.0%
Equipment Replacement		6500	87,218.70	16,363.65	103,582.35	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,031,365.08</b>	<b>139,449.44</b>	<b>1,170,814.52</b>	<b>183,105.00</b>	<b>573,471.00</b>	<b>756,576.00</b>	<b>-35.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	22,812.00	0.00	22,812.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	104,639.65	0.00	104,639.65	309,048.00	0.00	309,048.00	195.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	80,638.28	0.00	80,638.28	74,242.00	0.00	74,242.00	-7.9%
Other Debt Service - Principal		7439	267,343.37	0.00	267,343.37	283,100.00	0.00	283,100.00	5.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>475,433.30</b>	<b>0.00</b>	<b>475,433.30</b>	<b>666,390.00</b>	<b>0.00</b>	<b>666,390.00</b>	<b>40.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(724,553.00)	724,553.00	0.00	(792,929.77)	792,929.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(107,429.65)	0.00	(107,429.65)	(167,031.11)	0.00	(167,031.11)	55.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(831,982.65)</b>	<b>724,553.00</b>	<b>(107,429.65)</b>	<b>(959,960.88)</b>	<b>792,929.77</b>	<b>(167,031.11)</b>	<b>55.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>72,284,754.88</b>	<b>21,676,683.09</b>	<b>93,961,437.97</b>	<b>72,850,761.54</b>	<b>23,521,703.31</b>	<b>96,372,464.85</b>	<b>2.6%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,594,240.00	0.00	1,594,240.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,594,240.00	375,000.00	1,969,240.00	0.00	375,000.00	375,000.00	-81.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,513,909.49)	9,513,909.49	0.00	(10,059,203.52)	10,059,203.52	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,513,909.49)	9,513,909.49	0.00	(10,059,203.52)	10,059,203.52	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(11,108,149.49)	9,138,909.49	(1,969,240.00)	(10,059,203.52)	9,684,203.52	(375,000.00)	-81.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	77,778,313.38	1,535,061.00	79,313,374.38	81,134,576.00	1,513,442.00	82,648,018.00	4.2%
2) Federal Revenue		8100-8299	1,121.56	4,224,285.14	4,225,406.70	0.00	4,544,828.32	4,544,828.32	7.6%
3) Other State Revenue		8300-8599	3,174,046.21	4,907,443.40	8,081,489.61	2,664,941.00	5,477,394.75	8,142,335.75	0.8%
4) Other Local Revenue		8600-8799	847,811.57	2,954,178.57	3,801,990.14	361,308.00	2,430,076.00	2,791,384.00	-26.6%
5) TOTAL REVENUES			81,801,292.72	13,620,968.11	95,422,260.83	84,160,825.00	13,965,741.07	98,126,566.07	2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		38,547,247.90	14,960,260.44	53,507,508.34	38,377,314.91	16,598,270.66	54,975,585.57	2.7%
2) Instruction - Related Services	2000-2999		10,023,586.04	2,058,410.94	12,081,996.98	10,324,887.82	2,090,292.45	12,415,180.27	2.8%
3) Pupil Services	3000-3999		7,982,722.84	1,442,397.04	9,425,119.88	8,391,514.50	1,209,790.38	9,601,304.88	1.9%
4) Ancillary Services	4000-4999		2,694,838.89	76,712.74	2,771,551.63	2,595,227.81	73,975.33	2,669,203.14	-3.7%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,828,884.29	755,843.61	4,584,727.90	3,807,143.86	841,866.36	4,649,010.22	1.4%
8) Plant Services	8000-8999		8,732,041.62	2,383,058.32	11,115,099.94	8,688,282.64	2,707,508.13	11,395,790.77	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	475,433.30	0.00	475,433.30	666,390.00	0.00	666,390.00	40.2%
10) TOTAL EXPENDITURES			72,284,754.88	21,676,683.09	93,961,437.97	72,850,761.54	23,521,703.31	96,372,464.85	2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,516,537.84	(8,055,714.98)	1,460,822.86	11,310,063.46	(9,555,962.24)	1,754,101.22	20.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	1,594,240.00	375,000.00	1,969,240.00	0.00	375,000.00	375,000.00	-81.0%
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	(9,513,909.49)	9,513,909.49	0.00	(10,059,203.52)	10,059,203.52	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,108,149.49)	9,138,909.49	(1,969,240.00)	(10,059,203.52)	9,684,203.52	(375,000.00)	-81.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,591,611.65)	1,083,194.51	(508,417.14)	1,250,859.94	128,241.28	1,379,101.22	-371.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,692,945.23	2,033,321.86	10,726,267.09	7,101,333.58	3,116,516.37	10,217,849.95	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,692,945.23	2,033,321.86	10,726,267.09	7,101,333.58	3,116,516.37	10,217,849.95	-4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,692,945.23	2,033,321.86	10,726,267.09	7,101,333.58	3,116,516.37	10,217,849.95	-4.7%
2) Ending Balance, June 30 (E + F1e)			7,101,333.58	3,116,516.37	10,217,849.95	8,352,193.52	3,244,757.65	11,596,951.17	13.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	211,355.06	0.00	211,355.06	211,355.06	0.00	211,355.06	0.0%
Prepaid Expenditures		9713	14,048.08	0.00	14,048.08	14,048.08	0.00	14,048.08	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	3,116,516.37	3,116,516.37	0.00	3,244,757.67	3,244,757.67	4.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	2,409,485.00	0.00	2,409,485.00	3,641,769.00	0.00	3,641,769.00	51.1%
Site-Dept carryover	0000	9780	429,979.00		429,979.00				
15-16 1-Time Inst Matls	0000	9780	961,882.00		961,882.00				
15-16 1-Time Technology	0000	9780	283,297.00		283,297.00				
15-16 1-Time Site allocations	0000	9780	144,334.00		144,334.00				
15-16 1-Time Professional Developmen	0000	9780	181,299.00		181,299.00				
15-16 1-Time School Marquees	0000	9780	44,067.00		44,067.00				
15-16 1-Time Maintenance/Ops Equip	0000	9780	39,632.00		39,632.00				
MAA carryover	0000	9780	181,275.00		181,275.00				
Solar Energy project consultant	0000	9780	51,071.00		51,071.00				
Misc grants/donations	0000	9780	92,649.00		92,649.00				
Site-Dept carryover	0000	9780				429,979.00		429,979.00	
15-16 1-Time Inst Matls	0000	9780				961,882.00		961,882.00	
15-16 1-Time Technology	0000	9780				283,297.00		283,297.00	
15-16 1-Time Site allocations	0000	9780				144,334.00		144,334.00	
15-16 1-Time Professional Developmen	0000	9780				181,299.00		181,299.00	
15-16 1-Time School Marquees	0000	9780				44,067.00		44,067.00	
15-16 1-Time Maintenance/Ops Equip	0000	9780				39,632.00		39,632.00	
MAA carryover	0000	9780				181,275.00		181,275.00	
Solar Energy project consultant	0000	9780				51,071.00		51,071.00	
Misc grants/donations	0000	9780				92,649.00		92,649.00	
Tentative agreement Certificated	0000	9780				787,215.00		787,215.00	
Tentative agreement Classified	0000	9780				323,910.00		323,910.00	
Tentative agreement Confidential-Mana	0000	9780				121,159.00		121,159.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,877,921.00	0.00	2,877,921.00	2,902,424.00	0.00	2,902,424.00	0.9%
Unassigned/Unappropriated Amount		9790	1,573,524.44	0.00	1,573,524.44	1,567,597.38	(0.02)	1,567,597.36	-0.4%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
3010	NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	0.11
5640	Medi-Cal Billing Option	42,185.07	3,304.26
6230	California Clean Energy Jobs Act	1,346,023.70	1,490,045.70
6264	Educator Effectiveness (15-16)	447,920.37	447,920.37
6300	Lottery: Instructional Materials	238,808.14	261,908.14
7338	College Readiness Block Grant	847,028.00	847,028.00
9010	Other Restricted Local	194,551.09	194,551.09
Total, Restricted Balance		<u>3,116,516.37</u>	<u>3,244,757.67</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,614,516.09	2,626,555.00	0.5%
3) Other State Revenue		8300-8599	217,085.27	224,500.00	3.4%
4) Other Local Revenue		8600-8799	860,373.95	893,500.00	3.9%
5) TOTAL, REVENUES			3,691,975.31	3,744,555.00	1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,060,629.83	1,140,497.90	7.5%
3) Employee Benefits		3000-3999	258,120.74	264,459.05	2.5%
4) Books and Supplies		4000-4999	1,806,363.37	1,826,320.00	1.1%
5) Services and Other Operating Expenditures		5000-5999	49,208.47	76,270.00	55.0%
6) Capital Outlay		6000-6999	149,344.90	115,950.00	-22.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,429.65	167,031.11	55.5%
9) TOTAL, EXPENDITURES			3,431,096.96	3,590,528.06	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			260,878.35	154,026.94	-41.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			260,878.35	154,026.94	-41.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,048,875.30	2,309,753.65	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,048,875.30	2,309,753.65	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,048,875.30	2,309,753.65	12.7%
2) Ending Balance, June 30 (E + F1e)			2,309,753.65	2,463,780.59	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,029.65	0.00	-100.0%
Prepaid Expenditures		9713	3,620.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,296,104.00	2,463,780.59	7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,984,752.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,064.00)		
b) in Banks		9120	2,501.47		
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	413,020.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	40.87		
6) Stores		9320	10,029.65		
7) Prepaid Expenditures		9330	3,620.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,412,900.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	81,617.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,529.36		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			103,146.84		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,309,753.65		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,614,516.09	2,626,555.00	0.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,614,516.09</b>	<b>2,626,555.00</b>	<b>0.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	217,085.27	224,500.00	3.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>217,085.27</b>	<b>224,500.00</b>	<b>3.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	847,946.29	882,500.00	4.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,491.66	11,000.00	-18.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,064.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>860,373.95</b>	<b>893,500.00</b>	<b>3.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,691,975.31</b>	<b>3,744,555.00</b>	<b>1.4%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	758,270.87	817,790.91	7.8%
Classified Supervisors' and Administrators' Salaries		2300	92,336.80	95,023.68	2.9%
Clerical, Technical and Office Salaries		2400	40,232.30	40,338.31	0.3%
Other Classified Salaries		2900	169,789.86	187,345.00	10.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,060,629.83</b>	<b>1,140,497.90</b>	<b>7.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	96,881.17	120,622.04	24.5%
OASDI/Medicare/Alternative		3301-3302	64,635.50	69,424.38	7.4%
Health and Welfare Benefits		3401-3402	50,218.45	51,591.02	2.7%
Unemployment Insurance		3501-3502	422.46	453.70	7.4%
Workers' Compensation		3601-3602	26,748.16	22,367.91	-16.4%
OPEB, Allocated		3701-3702	19,215.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>258,120.74</b>	<b>264,459.05</b>	<b>2.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,691.47	11,350.00	17.1%
Noncapitalized Equipment		4400	25,375.52	15,810.00	-37.7%
Food		4700	1,771,296.38	1,799,160.00	1.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,806,363.37</b>	<b>1,826,320.00</b>	<b>1.1%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,228.60	2,140.00	-4.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,908.48	26,520.00	66.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,102.41	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	27,303.31	46,930.00	71.9%
Communications		5900	665.67	680.00	2.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>49,208.47</b>	<b>76,270.00</b>	<b>55.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	137,064.31	0.00	-100.0%
Equipment		6400	12,280.59	0.00	-100.0%
Equipment Replacement		6500	0.00	115,950.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>149,344.90</b>	<b>115,950.00</b>	<b>-22.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	107,429.65	167,031.11	55.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>107,429.65</b>	<b>167,031.11</b>	<b>55.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,431,096.96</b>	<b>3,590,528.06</b>	<b>4.6%</b>

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,614,516.09	2,626,555.00	0.5%
3) Other State Revenue		8300-8599	217,085.27	224,500.00	3.4%
4) Other Local Revenue		8600-8799	860,373.95	893,500.00	3.9%
5) TOTAL, REVENUES			3,691,975.31	3,744,555.00	1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,185,803.75	3,423,496.95	7.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		107,429.65	167,031.11	55.5%
8) Plant Services	8000-8999		137,863.56	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,431,096.96	3,590,528.06	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			260,878.35	154,026.94	-41.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			260,878.35	154,026.94	-41.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,048,875.30	2,309,753.65	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,048,875.30	2,309,753.65	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,048,875.30	2,309,753.65	12.7%
2) Ending Balance, June 30 (E + F1e)			2,309,753.65	2,463,780.59	6.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	10,029.65	0.00	-100.0%
Prepaid Expenditures		9713	3,620.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,296,104.00	2,463,780.59	7.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,270,511.93	2,434,330.82
5330	Child Nutrition: Summer Food Service Program Operations	25,592.07	29,449.77
Total, Restricted Balance		<u>2,296,104.00</u>	<u>2,463,780.59</u>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	363.44	1,000.00	175.1%
5) TOTAL, REVENUES			363.44	1,000.00	175.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	11,000.00	New
5) Services and Other Operating Expenditures		5000-5999	115,105.87	98,850.00	-14.1%
6) Capital Outlay		6000-6999	112,831.38	391,593.00	247.1%
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			227,937.25	501,443.00	120.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(227,573.81)	(500,443.00)	119.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			147,426.19	(125,443.00)	-185.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	345,033.10	492,459.29	42.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			345,033.10	492,459.29	42.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			345,033.10	492,459.29	42.7%
2) Ending Balance, June 30 (E + F1e)			492,459.29	367,016.29	-25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	492,459.29	367,016.29	-25.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	571,816.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	(306.00)		
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	859.68		
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			572,369.77		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	79,910.48		
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			79,910.48		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			492,459.29		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,711.44	1,000.00	-41.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,348.00)	0.00	-100.0%
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			363.44	1,000.00	175.1%
TOTAL, REVENUES			363.44	1,000.00	175.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	11,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	11,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,136.15	67,000.00	-27.3%
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	22,969.72	31,850.00	38.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>115,105.87</b>	<b>98,850.00</b>	<b>-14.1%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	106,786.38	265,484.00	148.6%
Buildings and Improvements of Buildings		6200	6,045.00	126,109.00	1986.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>112,831.38</b>	<b>391,593.00</b>	<b>247.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>227,937.25</b>	<b>501,443.00</b>	<b>120.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			375,000.00	375,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	363.44	1,000.00	175.1%
5) TOTAL, REVENUES			363.44	1,000.00	175.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		227,937.25	501,443.00	120.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			227,937.25	501,443.00	120.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(227,573.81)	(500,443.00)	119.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			147,426.19	(125,443.00)	-185.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	345,033.10	492,459.29	42.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			345,033.10	492,459.29	42.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			345,033.10	492,459.29	42.7%
2) Ending Balance, June 30 (E + F1e)					
			492,459.29	367,016.29	-25.5%
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 (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	492,459.29	367,016.29	-25.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,067.41	8,100.00	59.8%
5) TOTAL, REVENUES			5,067.41	8,100.00	59.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,067.41	8,100.00	59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,067.41	8,100.00	59.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,205,600.53	1,210,667.94	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,205,600.53	1,210,667.94	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,205,600.53	1,210,667.94	0.4%
2) Ending Balance, June 30 (E + F1e)			1,210,667.94	1,218,767.94	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			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	1,210,667.94	1,218,767.94	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,208,696.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	(648.00)		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,619.07		
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			1,210,667.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,210,667.94		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,003.41	8,100.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,936.00)	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,067.41	8,100.00	59.8%
<b>TOTAL, REVENUES</b>			5,067.41	8,100.00	59.8%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,067.41	8,100.00	59.8%
5) TOTAL, REVENUES			5,067.41	8,100.00	59.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,067.41	8,100.00	59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,067.41	8,100.00	59.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,205,600.53	1,210,667.94	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,205,600.53	1,210,667.94	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,205,600.53	1,210,667.94	0.4%
2) Ending Balance, June 30 (E + F1e)			1,210,667.94	1,218,767.94	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,210,667.94	1,218,767.94	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155,776.64	224,000.00	43.8%
5) TOTAL, REVENUES			155,776.64	224,000.00	43.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	125.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	23,513.32	0.00	-100.0%
6) Capital Outlay		6000-6999	9,431,026.58	19,675,000.00	108.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,454,664.90	19,675,000.00	108.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,298,888.26)	(19,451,000.00)	109.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,298,888.26)	(19,451,000.00)	109.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,532,924.73	25,234,036.47	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,532,924.73	25,234,036.47	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,532,924.73	25,234,036.47	-26.9%
2) Ending Balance, June 30 (E + F1e)			25,234,036.47	5,783,036.47	-77.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			25,234,013.45	5,783,013.45	-77.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	23.02	23.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	26,053,428.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	(13,965.00)		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	165,188.10		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	59,823.70		
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			26,264,475.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,030,439.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,030,439.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			25,234,036.47		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	33,793.82	0.00	-100.0%
Interest					
		8660	232,087.16	224,000.00	-3.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(110,370.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	265.66	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			155,776.64	224,000.00	43.8%
<b>TOTAL, REVENUES</b>			155,776.64	224,000.00	43.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	125.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			125.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	195.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	23,265.46	0.00	-100.0%
Communications		5900	52.86	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>23,513.32</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	45,985.00	0.00	-100.0%
Land Improvements		6170	0.00	325,000.00	New
Buildings and Improvements of Buildings		6200	9,385,041.58	19,350,000.00	106.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>9,431,026.58</b>	<b>19,675,000.00</b>	<b>108.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,454,664.90</b>	<b>19,675,000.00</b>	<b>108.1%</b>

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



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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	155,776.64	224,000.00	43.8%
5) TOTAL, REVENUES			155,776.64	224,000.00	43.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,454,664.90	19,675,000.00	108.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,454,664.90	19,675,000.00	108.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,298,888.26)	(19,451,000.00)	109.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,298,888.26)	(19,451,000.00)	109.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,532,924.73	25,234,036.47	-26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,532,924.73	25,234,036.47	-26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,532,924.73	25,234,036.47	-26.9%
2) Ending Balance, June 30 (E + F1e)			25,234,036.47	5,783,036.47	-77.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			25,234,013.45	5,783,013.45	-77.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	23.02	23.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,820,324.27	1,191,483.49	-34.5%
5) TOTAL, REVENUES			1,820,324.27	1,191,483.49	-34.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,317.10	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	601,253.75	1,462,470.00	143.2%
6) Capital Outlay		6000-6999	236,940.98	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	112,603.69	107,767.00	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			955,115.52	1,570,237.00	64.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			865,208.75	(378,753.51)	-143.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			865,208.75	(378,753.51)	-143.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,351,530.62	2,216,739.37	64.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,351,530.62	2,216,739.37	64.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,351,530.62	2,216,739.37	64.0%
2) Ending Balance, June 30 (E + F1e)			2,216,739.37	1,837,985.86	-17.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,216,739.37	1,837,985.86	-17.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,252,272.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,207.00)		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,760.30		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,259,825.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	43,086.49		
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			43,086.49		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,216,739.37		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	12,129.62	10,000.00	-17.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(5,503.00)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,813,697.65	1,181,483.49	-34.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,820,324.27	1,191,483.49	-34.5%
<b>TOTAL, REVENUES</b>			1,820,324.27	1,191,483.49	-34.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	4,317.10	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,317.10	0.00	-100.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,425.40	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	450,828.35	1,462,470.00	224.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>601,253.75</b>	<b>1,462,470.00</b>	<b>143.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,837.65	0.00	-100.0%
Buildings and Improvements of Buildings		6200	234,103.33	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>236,940.98</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	27,234.25	22,397.00	-17.8%
Other Debt Service - Principal		7439	85,369.44	85,370.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>112,603.69</b>	<b>107,767.00</b>	<b>-4.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>955,115.52</b>	<b>1,570,237.00</b>	<b>64.4%</b>

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,820,324.27	1,191,483.49	-34.5%
5) TOTAL, REVENUES			1,820,324.27	1,191,483.49	-34.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		59,760.64	0.00	-100.0%
8) Plant Services	8000-8999		782,751.19	1,462,470.00	86.8%
9) Other Outgo	9000-9999	Except 7600-7699	112,603.69	107,767.00	-4.3%
10) TOTAL, EXPENDITURES			955,115.52	1,570,237.00	64.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			865,208.75	(378,753.51)	-143.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,613.54	24,500.00	56.9%
5) TOTAL, REVENUES			15,613.54	24,500.00	56.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	65,187.05	140,000.00	114.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			65,687.05	140,000.00	113.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(50,073.51)	(115,500.00)	130.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,073.51)	(115,500.00)	130.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,781,509.45	3,731,435.94	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,781,509.45	3,731,435.94	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,781,509.45	3,731,435.94	-1.3%
2) Ending Balance, June 30 (E + F1e)			3,731,435.94	3,615,935.94	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,731,435.94	3,615,935.94	-3.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,728,888.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,999.00)		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,085.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,734,975.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,539.30		
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			3,539.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,731,435.94		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,939.54	24,500.00	-12.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(12,326.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,613.54	24,500.00	56.9%
<b>TOTAL, REVENUES</b>			15,613.54	24,500.00	56.9%

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



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	38,223.90	0.00	-100.0%
Buildings and Improvements of Buildings		6200	26,963.15	140,000.00	419.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>65,187.05</b>	<b>140,000.00</b>	<b>114.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>65,687.05</b>	<b>140,000.00</b>	<b>113.1%</b>

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,613.54	24,500.00	56.9%
5) TOTAL, REVENUES			15,613.54	24,500.00	56.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		65,687.05	140,000.00	113.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			65,687.05	140,000.00	113.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(50,073.51)	(115,500.00)	130.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,073.51)	(115,500.00)	130.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,781,509.45	3,731,435.94	-1.3%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,781,509.45	3,731,435.94	-1.3%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,781,509.45	3,731,435.94	-1.3%
2) Ending Balance, June 30 (E + F1e)			3,731,435.94	3,615,935.94	-3.1%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			3,731,435.94	3,615,935.94	-3.1%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,887.24	100,394.00	-37.6%
5) TOTAL, REVENUES			160,887.24	100,394.00	-37.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17.05	0.00	-100.0%
6) Capital Outlay		6000-6999	585,144.34	950,000.00	62.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			585,161.39	950,000.00	62.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(424,274.15)	(849,606.00)	100.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,594,240.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,594,240.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,169,965.85	(849,606.00)	-172.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,929.51	1,398,895.36	511.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,929.51	1,398,895.36	511.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,929.51	1,398,895.36	511.1%
2) Ending Balance, June 30 (E + F1e)			1,398,895.36	549,289.36	-60.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,398,895.36	549,289.36	-60.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,787,103.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	(957.00)		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,298.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,124.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,819,569.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	420,674.23		
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			420,674.23		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,398,895.36		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	62,248.98	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	96,902.29	99,094.00	2.3%
Interest		8660	3,575.97	1,300.00	-63.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,840.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			160,887.24	100,394.00	-37.6%
<b>TOTAL, REVENUES</b>			160,887.24	100,394.00	-37.6%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	17.05	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			17.05	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	471,721.55	950,000.00	101.4%
Buildings and Improvements of Buildings		6200	113,422.79	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			585,144.34	950,000.00	62.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			585,161.39	950,000.00	62.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,594,240.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,594,240.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,594,240.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	160,887.24	100,394.00	-37.6%
5) TOTAL, REVENUES			160,887.24	100,394.00	-37.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		585,161.39	950,000.00	62.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			585,161.39	950,000.00	62.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(424,274.15)	(849,606.00)	100.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,594,240.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,594,240.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,169,965.85	(849,606.00)	-172.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,929.51	1,398,895.36	511.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,929.51	1,398,895.36	511.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			228,929.51	1,398,895.36	511.1%
2) Ending Balance, June 30 (E + F1e)			1,398,895.36	549,289.36	-60.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,398,895.36	549,289.36	-60.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,211.83	59,433.00	-2.9%
4) Other Local Revenue		8600-8799	6,853,486.92	6,814,237.00	-0.6%
5) TOTAL, REVENUES			6,914,698.75	6,873,670.00	-0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,416,052.06	5,644,610.50	-23.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,416,052.06	5,644,610.50	-23.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(501,353.31)	1,229,059.50	-345.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(501,353.31)	1,229,059.50	-345.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,002,783.76	9,501,430.45	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,002,783.76	9,501,430.45	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,002,783.76	9,501,430.45	-5.0%
2) Ending Balance, June 30 (E + F1e)			9,501,430.45	10,730,489.95	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,610,150.24	3,839,209.74	47.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,891,280.21	6,891,280.21	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,488,650.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,086.00)		
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	17,866.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,501,430.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,501,430.45		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	59,435.53	59,433.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,776.30	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			61,211.83	59,433.00	-2.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	6,249,245.29	6,251,346.00	0.0%
Unsecured Roll		8612	355,945.09	361,791.00	1.6%
Prior Years' Taxes		8613	93,292.50	0.00	-100.0%
Supplemental Taxes		8614	131,625.82	126,000.00	-4.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	47,346.33	75,100.00	58.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(32,373.00)	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	8,404.89	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,853,486.92	6,814,237.00	-0.6%
<b>TOTAL, REVENUES</b>			6,914,698.75	6,873,670.00	-0.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	4,500,000.00	2,835,000.00	-37.0%
Bond Interest and Other Service Charges		7434	2,916,052.06	2,809,610.50	-3.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,416,052.06</b>	<b>5,644,610.50</b>	<b>-23.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,416,052.06</b>	<b>5,644,610.50</b>	<b>-23.9%</b>

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,211.83	59,433.00	-2.9%
4) Other Local Revenue		8600-8799	6,853,486.92	6,814,237.00	-0.6%
5) TOTAL, REVENUES			6,914,698.75	6,873,670.00	-0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,416,052.06	5,644,610.50	-23.9%
10) TOTAL, EXPENDITURES			7,416,052.06	5,644,610.50	-23.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(501,353.31)	1,229,059.50	-345.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(501,353.31)	1,229,059.50	-345.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,002,783.76	9,501,430.45	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,002,783.76	9,501,430.45	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,002,783.76	9,501,430.45	-5.0%
2) Ending Balance, June 30 (E + F1e)			9,501,430.45	10,730,489.95	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,610,150.24	3,839,209.74	47.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,891,280.21	6,891,280.21	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	877,430.19	740,500.00	-15.6%
5) TOTAL, REVENUES			877,430.19	740,500.00	-15.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	856,378.00	880,800.00	2.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			856,378.00	880,800.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,052.19	(140,300.00)	-766.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			21,052.19	(140,300.00)	-766.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	833,747.48	854,799.67	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,747.48	854,799.67	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			833,747.48	854,799.67	2.5%
2) Ending Net Position, June 30 (E + F1e)			854,799.67	714,499.67	-16.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	854,799.67	714,499.67	-16.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	720,261.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(386.00)		
b) in Banks		9120	131,602.08		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,395.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			853,873.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(926.00)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			(926.00)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			854,799.67		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,983.66	4,500.00	-9.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,373.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	802,996.18	736,000.00	-8.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	71,823.35	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			877,430.19	740,500.00	-15.6%
<b>TOTAL, REVENUES</b>			877,430.19	740,500.00	-15.6%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	844,870.00	867,000.00	2.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,508.00	13,800.00	19.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>856,378.00</b>	<b>880,800.00</b>	<b>2.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>856,378.00</b>	<b>880,800.00</b>	<b>2.9%</b>

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	877,430.19	740,500.00	-15.6%
5) TOTAL, REVENUES			877,430.19	740,500.00	-15.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		856,378.00	880,800.00	2.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			856,378.00	880,800.00	2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			21,052.19	(140,300.00)	-766.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			21,052.19	(140,300.00)	-766.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	833,747.48	854,799.67	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,747.48	854,799.67	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			833,747.48	854,799.67	2.5%
2) Ending Net Position, June 30 (E + F1e)			854,799.67	714,499.67	-16.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	854,799.67	714,499.67	-16.4%

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,397.24	7,344.49	7,434.33	7,527.00	7,527.00	7,527.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,397.24	7,344.49	7,434.33	7,527.00	7,527.00	7,527.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	2.12	2.12	2.12	2.12	2.12	2.12
b. Special Education-Special Day Class	28.42	28.42	28.42	28.42	28.42	28.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	30.54	30.54	30.54	30.54	30.54	30.54
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	7,427.78	7,375.03	7,464.87	7,557.54	7,557.54	7,557.54
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	10,607,212.08		10,607,212.08	36,190.00		10,643,402.08
Work in Progress	10,842,224.32		10,842,224.32	11,251,793.32	4,557,082.44	17,536,935.20
Total capital assets not being depreciated	21,449,436.40	0.00	21,449,436.40	11,287,983.32	4,557,082.44	28,180,337.28
Capital assets being depreciated:						
Land Improvements	18,592,317.96		18,592,317.96	900,617.68		19,492,935.64
Buildings	125,321,561.53		125,321,561.53	3,894,151.74		129,215,713.27
Equipment	18,515,379.10	108,229.00	18,623,608.10	903,214.75		19,526,822.85
Total capital assets being depreciated	162,429,258.59	108,229.00	162,537,487.59	5,697,984.17	0.00	168,235,471.76
Accumulated Depreciation for:						
Land Improvements	(6,103,530.62)		(6,103,530.62)		920,491.39	(7,024,022.01)
Buildings	(28,521,032.38)		(28,521,032.38)		2,521,312.40	(31,042,344.78)
Equipment	(13,717,919.59)	(5,103.00)	(13,723,022.59)		879,199.20	(14,602,221.79)
Total accumulated depreciation	(48,342,482.59)	(5,103.00)	(48,347,585.59)	0.00	4,321,002.99	(52,668,588.58)
Total capital assets being depreciated, net	114,086,776.00	103,126.00	114,189,902.00	5,697,984.17	4,321,002.99	115,566,883.18
Governmental activity capital assets, net	135,536,212.40	103,126.00	135,639,338.40	16,985,967.49	8,878,085.43	143,747,220.46
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	TITLE I (NCLB/ESSA)	TITLE II	TITLE III Immigrant	TITLE III LEP	MIGRANT	IDEA SPEC ED	TITLE IIC - PERKINS
FEDERAL CATALOG NUMBER	84.01	84.367	84.365	84.365	84.318	84.027	84.048
RESOURCE CODE	3010	4035	4201	4203	3060/3061	3310	3550
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	236,116.47	18,935.51	10,779.00	63,687.68	0.00	0.00	0.00
2. a. Current Year Award	1,964,965.00	231,315.00	16,080.00	192,638.00	551,450.46	1,213,138.00	252,886.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,964,965.00	231,315.00	16,080.00	192,638.00	551,450.46	1,213,138.00	252,886.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	2,201,081.47	250,250.51	26,859.00	256,325.68	551,450.46	1,213,138.00	252,886.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	162,239.47	2,048.61	5,447.00	2,234.30			
6. Cash Received in Current Year	1,391,469.00	226,815.00	710.00	153,997.00	349,988.35	0.00	83,094.50
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,553,708.47	228,863.61	6,157.00	156,231.30	349,988.35	0.00	83,094.50
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	1,749,452.32	214,990.34	3,100.05	111,070.39	551,450.46	1,213,138.00	252,886.00
10. Non Donor-Authorized Expenditures					3,835.74	1,707,201.98	
11. Total Expenditures (lines 9 & 10)	1,749,452.32	214,990.34	3,100.05	111,070.39	555,286.20	2,920,339.98	252,886.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(195,743.85)	13,873.27	3,056.95	45,160.91	(201,462.11)	(1,213,138.00)	(169,791.50)
a. Unearned Revenue		13,873.27	3,056.95	45,160.91			
b. Accounts Payable							
c. Accounts Receivable	195,743.85				201,462.11	1,213,138.00	169,791.50
14. Unused Grant Award Calculation (line 4 minus line 9)	451,629.15	35,260.17	23,758.95	145,255.29	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	451,629.15	35,260.17	23,758.95	145,255.29		0.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,749,452.32	214,990.34	3,100.05	111,070.39	551,450.46	1,213,138.00	252,886.00

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

FEDERAL PROGRAM NAME	<b>TOTAL</b>
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	329,518.66
2. a. Current Year Award	4,422,472.46
b. Transferability (NCLB/ESSA)	0.00
c. Other Adjustments	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,422,472.46
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	4,751,991.12
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	171,969.38
6. Cash Received in Current Year	2,206,073.85
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	2,378,043.23
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	4,096,087.56
10. Non Donor-Authorized Expenditures	1,711,037.72
11. Total Expenditures (lines 9 & 10)	5,807,125.28
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,718,044.33)
a. Unearned Revenue	62,091.13
b. Accounts Payable	0.00
c. Accounts Receivable	1,780,135.46
14. Unused Grant Award Calculation (line 4 minus line 9)	655,903.56
15. If Carryover is allowed, enter line 14 amount here	655,903.56
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,096,087.56

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

STATE PROGRAM NAME	AG INCENTIVE	CTEIG	TOTAL
RESOURCE CODE	7010	6387	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
<b>AWARD</b>			
1. Prior Year Carryover	0.00	568,824.23	568,824.23
2. a. Current Year Award	90,438.00	2,347,034.00	2,437,472.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	90,438.00	2,347,034.00	2,437,472.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	90,438.00	2,915,858.23	3,006,296.23
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year		568,824.23	568,824.23
6. Cash Received in Current Year	90,438.00	2,347,034.00	2,437,472.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	90,438.00	2,915,858.23	3,006,296.23
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	67,289.21	663,083.42	730,372.63
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	67,289.21	663,083.42	730,372.63
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	23,148.79	2,252,774.81	2,275,923.60
a. Unearned Revenue	67,289.21	2,252,774.81	2,320,064.02
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	23,148.79	2,252,774.81	2,275,923.60
15. If Carryover is allowed, enter line 14 amount here	23,148.79	2,252,774.81	2,275,923.60
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	23,148.79	663,083.42	686,232.21



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

STATE PROGRAM NAME	PROP 39 CAL CLEAN ENERGY	EDUCATOR EFFECTIVENESS	LOTTERY	AB602 SPEC ED	SP ED MENTAL HLTH	COLLEGE READINESS BLK GRNT	TLC I & II MNTL HEALTH REG PROGS
RESOURCE CODE	6230	6264	6300	6500	6512	7338	7810
REVENUE OBJECT	8590	8590	8560	8677	8590	8590	8799
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	974,217.00	578,916.00	254,323.04	0.00	0.00	0.00	0.00
2. a. Current Year Award	467,058.00		378,481.43	3,957,466.00	307,053.65	903,942.00	521,645.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	467,058.00	0.00	378,481.43	3,957,466.00	307,053.65	903,942.00	521,645.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	1,441,275.00	578,916.00	632,804.47	3,957,466.00	307,053.65	903,942.00	521,645.00
<b>REVENUES</b>							
5. Cash Received in Current Year	467,058.00	0.00	36,732.14	3,483,360.00	240,056.65	903,942.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	341,749.29	474,106.00	66,997.00	0.00	521,645.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	341,749.29	474,106.00	66,997.00	0.00	521,645.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	467,058.00	0.00	378,481.43	3,957,466.00	307,053.65	903,942.00	521,645.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	95,251.30	130,995.63	393,996.33	3,957,466.00	307,053.65	56,914.00	521,645.00
11. Non Donor-Authorized Expenditures				4,527,000.91	260,538.20		81,640.57
12. Total Expenditures (line 10 plus line 11)	95,251.30	130,995.63	393,996.33	8,484,466.91	567,591.85	56,914.00	603,285.57
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,346,023.70	447,920.37	238,808.14	0.00	0.00	847,028.00	0.00

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

STATE PROGRAM NAME	RRMA	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	NONE	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	0.00	1,807,456.04
2. a. Current Year Award	0.00	6,535,646.08
b. Other Adjustments	2,761,800.92	2,761,800.92
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,761,800.92	9,297,447.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,761,800.92	11,104,903.04
<b>REVENUES</b>		
5. Cash Received in Current Year		5,131,148.79
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,761,800.92	4,166,298.21
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,761,800.92	4,166,298.21
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	2,761,800.92	9,297,447.00
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	2,761,800.92	8,225,122.83
11. Non Donor-Authorized Expenditures		4,869,179.68
12. Total Expenditures (line 10 plus line 11)	2,761,800.92	13,094,302.51
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	0.00	2,879,780.21

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	38,467,413.05	301	10,057.20	303	38,457,355.85	305	220,340.12		307	38,237,015.73	309
2000 - Classified Salaries	15,672,030.37	311	43.10	313	15,671,987.27	315	1,070,275.57		317	14,601,711.70	319
3000 - Employee Benefits	19,584,508.51	321	872,692.80	323	18,711,815.71	325	1,499,137.39		327	17,212,678.32	329
4000 - Books, Supplies Equip Replace. (6500)	7,902,308.99	331	88,584.94	333	7,813,724.05	335	487,422.70		337	7,326,301.35	339
5000 - Services... & 7300 - Indirect Costs	10,792,511.58	341	5,909.77	343	10,786,601.81	345	590,140.08		347	10,196,461.73	349
TOTAL					91,441,484.69	365			TOTAL	87,574,168.83	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			50.89%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	50.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	87,574,168.83
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	92,383,243.30		92,383,243.30	890,679.00	4,500,000.00	88,773,922.30	4,415,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,403,031.00		3,403,031.00		338,232.00	3,064,799.00	368,468.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,985,964.00	(10,525.00)	5,975,439.00		644,471.00	5,330,968.00	1,522,841.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	11,028,787.00		11,028,787.00	1,280,270.00	888,255.00	11,420,802.00	412,498.00
Compensated Absences Payable	508,719.58		508,719.58		47,350.91	461,368.67	461,368.67
Governmental activities long-term liabilities	113,309,744.88	(10,525.00)	113,299,219.88	2,170,949.00	6,418,308.91	109,051,859.97	7,180,175.67
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2015-16 Actual</b>			<b>2016-17 Actual</b>		
(2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	46,902,507.36		46,902,507.36			49,164,181.91
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	7,466.47		7,466.47			7,427.78
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2015-16</b>			<b>Adjustments to 2016-17</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2016-17 P2 Report</b>			<b>2017-18 P2 Estimate</b>		
(2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	7,427.78		7,427.78	7,557.54		7,557.54
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,427.78			7,557.54
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	136,484.37		136,484.37	136,478.00		136,478.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	24,917,039.95		24,917,039.95	25,013,454.00		25,013,454.00
5. Unsecured Roll Taxes (Object 8042)	1,044,522.97		1,044,522.97	1,055,604.00		1,055,604.00
6. Prior Years' Taxes (Object 8043)	194,733.85		194,733.85	213,941.00		213,941.00
7. Supplemental Taxes (Object 8044)	877,030.98		877,030.98	710,761.00		710,761.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,127,691.90		3,127,691.90	3,127,509.00		3,127,509.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	6,551.65		6,551.65	6,434.00		6,434.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	388,199.54		388,199.54	381,906.00		381,906.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	30,692,255.21	0.00	30,692,255.21	30,646,087.00	0.00	30,646,087.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	30,692,255.21	0.00	30,692,255.21	30,646,087.00	0.00	30,646,087.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			759,248.21			775,645.40
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			759,248.21			775,645.40
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	47,150,255.00		47,150,255.00	50,491,706.00		50,491,706.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(60,921.00)		(60,921.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	47,089,334.00	0.00	47,089,334.00	50,491,706.00	0.00	50,491,706.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	95,422,260.83		95,422,260.83	98,126,566.07		98,126,566.07
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	51,919.45		51,919.45	70,000.00		70,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			46,902,507.36			49,164,181.91
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9948			1.0175
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			49,164,181.91			51,870,461.18
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			30,692,255.21			30,646,087.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			891,333.60			906,904.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			19,231,174.91			22,000,019.58
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			19,231,174.91			22,000,019.58
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			27,178.23			37,582.67
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			30,719,433.44			30,683,669.67
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			19,203,996.68			21,962,436.91
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			30,719,433.44			
b. State Subventions (Line D8)			19,203,996.68			
c. Less: Excluded Appropriations (Line C23)			759,248.21			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			49,164,181.91			





**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) 2,855,411.77
- 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. 0.00
  - 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.

none

**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) 69,999,500.07

**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) 4.08%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,693,997.34
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	221,139.28
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	32,870.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	22,374.97
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)	409,230.43
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,379,612.02
9. Carry-Forward Adjustment (Part IV, Line F)	(91,531.17)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,288,080.85

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	50,539,328.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,829,669.32
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,395,528.58
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,425,119.10
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	703,574.02
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	18,201.94
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)	9,620,927.06
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	12,303.67
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,173,523.16
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)	86,718,174.87

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.05%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2018-19 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	4.94%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,379,612.02</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(97,147.71)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(264,508.15)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.95%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.95%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.12%) times Part III, Line B18); zero if positive	<u>(274,593.50)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(274,593.50)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.73%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-137,296.75) is applied to the current year calculation and the remainder (\$-137,296.75) is deferred to one or more future years:	<u>4.89%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-91,531.17) is applied to the current year calculation and the remainder (\$-183,062.33) is deferred to one or more future years:	<u>4.94%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(91,531.17)</u>

Approved indirect cost rate: 4.95%  
 Highest rate used in any program: 5.12%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,553,426.87	76,894.63	4.95%
01	3060	519,917.01	26,617.16	5.12%
01	3310	2,782,601.23	137,738.75	4.95%
01	3550	240,960.24	11,925.76	4.95%
01	4035	204,850.25	10,140.09	4.95%
01	4201	2,953.83	146.22	4.95%
01	4203	108,892.54	2,177.85	2.00%
01	6230	30,790.28	0.54	0.00%
01	6264	127,002.68	3,992.95	3.14%
01	6387	586,381.69	29,025.90	4.95%
01	6500	5,416,569.85	268,120.20	4.95%
01	6512	432,445.06	21,406.03	4.95%
01	7810	506,685.21	25,080.93	4.95%
01	8150	2,248,201.80	111,285.99	4.95%
13	5310	3,157,954.54	106,969.62	3.39%
13	5330	16,367.87	460.03	2.81%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4.60		254,323.04	254,327.64
2. State Lottery Revenue	8560	1,138,563.80		378,481.43	1,517,045.23
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)		1,138,568.40	0.00	632,804.47	1,771,372.87
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,138,563.80			1,138,563.80
4. Books and Supplies	4000-4999	0.00		393,996.33	393,996.33
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 )		1,138,563.80	0.00	393,996.33	1,532,560.13
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	4.60	0.00	238,808.14	238,812.74
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	95,930,677.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,094,834.59
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,170,814.52
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	347,981.65
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,969,240.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	100,957.70
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)				3,588,993.87
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				86,246,849.51

<b>Section II - Expenditures Per ADA</b>		<b>2016-17 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7,375.03
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,694.44
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	80,674,502.27	10,892.27
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)	80,674,502.27	10,892.27
B. Required effort (Line A.2 times 90%)	72,607,052.04	9,803.04
C. Current year expenditures (Line I.E and Line II.B)	86,246,849.51	11,694.44
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%

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



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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,077,736.93	3,172,361.93	4,223,319.38	5,040,416.17	10,667,509.96	0.00	1,050,341.44
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	253.82	253.82	253.82	253.82	400.85	400.85	670.00
3100 Alternative Schools							
3200 Continuation Schools	11.80	11.80	11.80	11.80	11.00	11.00	
3300 Independent Study Centers	2.00	2.00	2.00	2.00	3.00	3.00	
3400 Opportunity Schools	6.00	6.00	6.00	6.00			
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	32.20	32.20	32.20	32.20			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	48.32	48.32	48.32	48.32	44.40	44.40	185.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational	0.20	0.20	0.20	0.20			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					14.15	14.15	
<b>C. Total Allocation Factors</b>	354.34	354.34	354.34	354.34	473.40	473.40	855.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	39,535,933.00	20,252,271.88	59,788,204.88	3,061,269.31	62,849,474.19	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	2,108,421.02	731,202.27	2,839,623.29	145,394.09	2,985,017.38	
3300	Independent Study Centers	576,345.88	149,521.84	725,867.72	37,165.80	763,033.52	
3400	Opportunity Schools	565,876.82	245,761.15	811,637.97	41,557.40	853,195.37	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	4,473,830.50	1,318,918.18	5,792,748.68	296,599.70	6,089,348.38	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	689,570.63	0.00	689,570.63	35,307.32	724,877.95	
4850	Migrant Education	531,506.66	0.00	531,506.66	27,214.15	558,720.81	
5000-5999	Special Education	13,644,270.42	3,206,964.90	16,851,235.32	862,815.16	17,714,050.48	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
<b>Other Goals</b>							
7110	Nonagency - Educational	108,549.72	8,192.05	116,741.77	5,977.40	122,719.17	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
<b>Other Costs</b>							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					435,286.31	
----	Other Outgo					2,444,673.30	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		318,853.54	318,853.54	178,857.22	497,710.76	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(107,429.65)	(107,429.65)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	62,234,304.65	26,231,685.81	88,465,990.46	4,584,727.90	2,879,959.61	

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	34,922,245.35	1,091,154.02	20,625.18	1,500.00	768,105.71	4,040.76	2,728,261.98			0.00	0.00	39,535,933.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,389,604.31	0.00	63,109.76	383,939.37	270,570.77	0.00	1,196.81			0.00	0.00	2,108,421.02
3300	Independent Study Centers	424,064.57	0.00	0.00	81,695.42	70,585.89	0.00	0.00			0.00	0.00	576,345.88
3400	Opportunity Schools	565,876.82	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	565,876.82
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,426,433.77	17,872.73	0.00	0.00	0.00	0.00	29,524.00			0.00	0.00	4,473,830.50
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	391,073.81	8,398.85	49,777.32	87,741.40	152,579.25	0.00	0.00			0.00	0.00	689,570.63
4850	Migrant Education	116,323.86	41,820.14	40,771.28	33,132.77	298,958.61	0.00	500.00			0.00	0.00	531,506.66
5000-5999	Special Education	11,170,928.15	438,006.05	35.00	241,407.43	885,659.73	883,861.55	12,068.84			0.00	12,303.67	13,644,270.42
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	100,957.70	7,592.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108,549.72
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	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		53,507,508.34	1,604,843.81	174,318.54	829,416.39	2,446,459.96	887,902.31	2,771,551.63	0.00	0.00	0.00	12,303.67	62,234,304.65

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
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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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	10,396,515.92	9,032,681.38	823,074.58	20,252,271.88
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	483,330.26	247,872.01	0.00	731,202.27
3300	Independent Study Centers	81,920.38	67,601.46	0.00	149,521.84
3400	Opportunity Schools	245,761.15	0.00	0.00	245,761.15
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,318,918.18	0.00	0.00	1,318,918.18
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,979,196.47	1,000,501.57	227,266.86	3,206,964.90
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	8,192.05	0.00	0.00	8,192.05
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		318,853.54		318,853.54
<b>Total Allocated Support Costs</b>		14,513,834.41	10,667,509.96	1,050,341.44	26,231,685.81

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	725,948.99
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	32,870.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,712,199.28
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	221,139.28
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,692,157.55
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	62,234,304.65
2	Total Allocated Costs (from Form PCR, Column 2, Total)	26,231,685.81
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	88,465,990.46
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,174,322.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,174,322.41
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		91,640,312.87
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.12%

Unaudited Actuals  
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General Fund and Charter Schools Funds  
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Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			435,286.31		435,286.31
Other Outgo (Objects 1000-7999)				2,444,673.30	2,444,673.30
<b>Total Other Costs</b>	0.00	0.00	435,286.31	2,444,673.30	2,879,959.61

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,102.41)	0.00	(107,429.65)				
Other Sources/Uses Detail					0.00	1,969,240.00		
Fund Reconciliation							21,529.36	31,165.36
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,102.41	0.00	107,429.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							40.87	21,529.36
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,594,240.00	0.00		
Fund Reconciliation							31,124.49	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
<b>TOTALS</b>	<b>3,102.41</b>	<b>(3,102.41)</b>	<b>107,429.65</b>	<b>(107,429.65)</b>	<b>1,969,240.00</b>	<b>1,969,240.00</b>	<b>52,694.72</b>	<b>52,694.72</b>



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Unaudited Actuals  
2016-17 Unaudited Actuals  
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

**EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)**

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
25	0000	8200	-132,309.56

Explanation: The District is engaged in a long term contract with a financial advisor for its master facility plan. The negative balance represents recapture of amounts paid in advance in previous years which are being reflected as credits on current year's expense payments.

### SUPPLEMENTAL CHECKS

**IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary changes.**

EXCEPTION

Explanation: This is due to a timing difference in recognizing reimbursement from prior year through Migrant program region, that contained funding for indirect costs. The accrual of the prior year amount paid in current year did not take that into account.

## EXPORT CHECKS

Checks Completed.

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42-69310-0000000

Unaudited Actuals  
2017-18 Budget  
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										748
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	428,293.80	0.00	0.00	0.00	0.00	1,128,872.08	3,051,418.17		4,608,584.05
2000-2999	Classified Salaries	690,320.61	0.00	0.00	0.00	0.00	1,439,752.68	658,135.32		2,788,208.61
3000-3999	Employee Benefits	331,320.73	0.00	0.00	0.00	0.00	865,324.65	1,435,786.79		2,632,432.17
4000-4999	Books and Supplies	31,809.66	0.00	0.00	0.00	0.00	16,314.51	48,444.17		96,568.34
5000-5999	Services and Other Operating Expenditures	358,455.36	0.00	0.00	0.00	0.00	2,780,118.06	342,364.83		3,480,938.25
6000-6999	Capital Outlay	37,539.00	0.00	0.00	0.00	0.00	0.00	0.00		37,539.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,877,739.16	0.00	0.00	0.00	0.00	6,230,381.98	5,536,149.28	0.00	13,644,270.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	452,345.91		452,345.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,206,964.88								3,206,964.88
	Total Indirect Costs and PCR Allocations	3,206,964.88	0.00	0.00	0.00	0.00	0.00	452,345.91	0.00	3,659,310.79
	TOTAL COSTS	5,084,704.04	0.00	0.00	0.00	0.00	6,230,381.98	5,988,495.19	0.00	17,303,581.21
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	32,274.00	0.00	0.00	0.00	0.00	118,608.86	0.00		150,882.86
2000-2999	Classified Salaries	165,544.75	0.00	0.00	0.00	0.00	1,241,388.48	597,404.70		2,004,337.93
3000-3999	Employee Benefits	61,421.63	0.00	0.00	0.00	0.00	408,164.74	193,885.74		663,472.11
4000-4999	Books and Supplies	5,090.14	0.00	0.00	0.00	0.00	2,187.96	27,456.55		34,734.65
5000-5999	Services and Other Operating Expenditures	174,378.57	0.00	0.00	0.00	0.00	27,050.00	27,336.00		228,764.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	438,709.09	0.00	0.00	0.00	0.00	1,797,400.04	846,082.99	0.00	3,082,192.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	137,738.75		137,738.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	137,738.75	0.00	137,738.75
	TOTAL BEFORE OBJECT 8980	438,709.09	0.00	0.00	0.00	0.00	1,797,400.04	983,821.74	0.00	3,219,930.87
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,707,201.98
	TOTAL COSTS									1,512,728.89

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	396,019.80	0.00	0.00	0.00	0.00	1,010,263.22	3,051,418.17		4,457,701.19
2000-2999	Classified Salaries	524,775.86	0.00	0.00	0.00	0.00	198,364.20	60,730.62		783,870.68
3000-3999	Employee Benefits	269,899.10	0.00	0.00	0.00	0.00	457,159.91	1,241,901.05		1,968,960.06
4000-4999	Books and Supplies	26,719.52	0.00	0.00	0.00	0.00	14,126.55	20,987.62		61,833.69
5000-5999	Services and Other Operating Expenditures	184,076.79	0.00	0.00	0.00	0.00	2,753,068.06	315,028.83		3,252,173.68
6000-6999	Capital Outlay	37,539.00	0.00	0.00	0.00	0.00	0.00	0.00		37,539.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,439,030.07	0.00	0.00	0.00	0.00	4,432,981.94	4,690,066.29	0.00	10,562,078.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	314,607.16		314,607.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,206,964.88								3,206,964.88
	Total Indirect Costs and PCR Allocations	3,206,964.88	0.00	0.00	0.00	0.00	0.00	314,607.16	0.00	3,521,572.04
	TOTAL BEFORE OBJECT 8980	4,645,994.95	0.00	0.00	0.00	0.00	4,432,981.94	5,004,673.45	0.00	14,083,650.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,707,201.98
	TOTAL COSTS									15,790,852.32
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	685.54		685.54
2000-2999	Classified Salaries	524,775.86	0.00	0.00	0.00	0.00	24,148.57	3,486.72		552,411.15
3000-3999	Employee Benefits	147,843.42	0.00	0.00	0.00	0.00	2,485.81	474.22		150,803.45
4000-4999	Books and Supplies	26,249.13	0.00	0.00	0.00	0.00	3,110.86	19,750.90		49,110.89
5000-5999	Services and Other Operating Expenditures	161,036.20	0.00	0.00	0.00	0.00	15,824.49	39,390.81		216,251.50
6000-6999	Capital Outlay	37,539.00	0.00	0.00	0.00	0.00	0.00	0.00		37,539.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	897,443.61	0.00	0.00	0.00	0.00	45,569.73	63,788.19	0.00	1,006,801.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	897,443.61	0.00	0.00	0.00	0.00	45,569.73	63,788.19	0.00	1,006,801.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,707,201.98
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,866,742.68
	TOTAL COSTS									7,580,746.19

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

<b>2015-16 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	14,422,121.82	5,881,258.13
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
_____		
_____		
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
_____		
_____		
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	14,422,121.82	5,881,258.13
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	729.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	729.00	

**SELPA:** Santa Barbara County (AR)

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

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

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

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

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

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

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

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

**SELPA:** Santa Barbara County (AR)

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

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

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

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

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

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

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

**SELPA:** Santa Barbara County (AR)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2016-17</b>	<b>Actual Expenditures Comparison Year 2015-16</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	17,303,581.21		
b. Less: Expenditures paid from federal sources	1,512,728.89		
c. Expenditures paid from state and local sources	15,790,852.32	14,422,121.82	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		14,422,121.82	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,790,852.32	14,422,121.82	1,368,730.50

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

	<b>Actual FY 2016-17</b>	<b>Comparison Year 2014-15</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	17,303,581.21		
b. Less: Expenditures paid from federal sources	1,512,728.89		
c. Expenditures paid from state and local sources	15,790,852.32	13,941,229.24	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		13,941,229.24	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	15,790,852.32	13,941,229.24	1,849,623.08
d. Special education unduplicated pupil count	748	701	
e. Per capita state and local expenditures (A2c/A2d)	21,110.77	19,887.63	1,223.14

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



**SELPA:** Santa Barbara County (AR)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Actual FY 2016-17</b>	<b>Comparison Year 2014-15</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	7,580,746.19	6,367,242.35	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>6,367,242.35</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>7,580,746.19</u>	<u>6,367,242.35</u>	<u>1,213,503.84</u>

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

	<b>Actual FY 2016-17</b>	<b>Comparison Year 2014-15</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	7,580,746.19	6,367,242.35	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>6,367,242.35</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>7,580,746.19</u>	<u>6,367,242.35</u>	<u>1,213,503.84</u>
b. Special education unduplicated pupil count	<u>748</u>	<u>701</u>	
c. Per capita local expenditures (B2a/B2b)	<u>10,134.69</u>	<u>9,083.08</u>	<u>1,051.61</u>

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									748
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	415,379.27	0.00	0.00	0.00	0.00	1,179,322.80	3,242,602.71		4,837,304.78
2000-2999	Classified Salaries	642,757.95	0.00	0.00	0.00	0.00	1,637,921.20	694,051.66		2,974,730.81
3000-3999	Employee Benefits	330,787.96	0.00	0.00	0.00	0.00	947,491.88	1,548,089.22		2,826,369.06
4000-4999	Books and Supplies	9,000.00	0.00	0.00	0.00	0.00	22,672.00	1,451.00		33,123.00
5000-5999	Services and Other Operating Expenditures	264,749.00	0.00	0.00	0.00	0.00	2,307,237.00	313,671.00		2,885,657.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,662,674.18	0.00	0.00	0.00	0.00	6,094,644.88	5,799,865.59	0.00	13,557,184.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	491,512.47		491,512.47
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	491,512.47	0.00	491,512.47
	TOTAL COSTS	1,662,674.18	0.00	0.00	0.00	0.00	6,094,644.88	6,291,378.06	0.00	14,048,697.12
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	415,379.27	0.00	0.00	0.00	0.00	1,088,770.80	3,242,602.71		4,746,752.78
2000-2999	Classified Salaries	455,161.26	0.00	0.00	0.00	0.00	233,369.71	59,493.72		748,024.69
3000-3999	Employee Benefits	267,206.21	0.00	0.00	0.00	0.00	512,816.94	1,353,065.41		2,133,088.56
4000-4999	Books and Supplies	4,000.00	0.00	0.00	0.00	0.00	22,672.00	1,451.00		28,123.00
5000-5999	Services and Other Operating Expenditures	138,271.00	0.00	0.00	0.00	0.00	2,307,237.00	313,671.00		2,759,179.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,280,017.74	0.00	0.00	0.00	0.00	4,164,866.45	4,970,283.84	0.00	10,415,168.03
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	339,480.27		339,480.27
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	339,480.27	0.00	339,480.27
	TOTAL BEFORE OBJECT 8980	1,280,017.74	0.00	0.00	0.00	0.00	4,164,866.45	5,309,764.11	0.00	10,754,648.30
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,694,604.82
	TOTAL COSTS									12,449,253.12

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	455,161.26	0.00	0.00	0.00	0.00	17,596.00	3,025.88		475,783.14
3000-3999	Employee Benefits	121,908.99	0.00	0.00	0.00	0.00	4,447.47	765.06		127,121.52
4000-4999	Books and Supplies	4,000.00	0.00	0.00	0.00	0.00	22,544.00	1,000.00		27,544.00
5000-5999	Services and Other Operating Expenditures	138,271.00	0.00	0.00	0.00	0.00	5,100.00	0.00		143,371.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	719,341.25	0.00	0.00	0.00	0.00	49,687.47	4,790.94	0.00	773,819.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	719,341.25	0.00	0.00	0.00	0.00	49,687.47	4,790.94	0.00	773,819.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,694,604.82
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									5,481,662.24
	<b>TOTAL COSTS</b>									<b>7,950,086.72</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										748
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	428,293.80	0.00	0.00	0.00	0.00	1,128,872.08	3,051,418.17		4,608,584.05
2000-2999	Classified Salaries	690,320.61	0.00	0.00	0.00	0.00	1,439,752.68	658,135.32		2,788,208.61
3000-3999	Employee Benefits	331,320.73	0.00	0.00	0.00	0.00	865,324.65	1,435,786.79		2,632,432.17
4000-4999	Books and Supplies	31,809.66	0.00	0.00	0.00	0.00	16,314.51	48,444.17		96,568.34
5000-5999	Services and Other Operating Expenditures	358,455.36	0.00	0.00	0.00	0.00	2,780,118.06	342,364.83		3,480,938.25
6000-6999	Capital Outlay	37,539.00	0.00	0.00	0.00	0.00	0.00	0.00		37,539.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,877,739.16	0.00	0.00	0.00	0.00	6,230,381.98	5,536,149.28	0.00	13,644,270.42
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	452,345.91		452,345.91
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	3,206,964.88								3,206,964.88
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	452,345.91	0.00	452,345.91
	TOTAL COSTS	1,877,739.16	0.00	0.00	0.00	0.00	6,230,381.98	5,988,495.19	0.00	14,096,616.33
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	32,274.00	0.00	0.00	0.00	0.00	118,608.86	0.00		150,882.86
2000-2999	Classified Salaries	165,544.75	0.00	0.00	0.00	0.00	1,241,388.48	597,404.70		2,004,337.93
3000-3999	Employee Benefits	61,421.63	0.00	0.00	0.00	0.00	408,164.74	193,885.74		663,472.11
4000-4999	Books and Supplies	5,090.14	0.00	0.00	0.00	0.00	2,187.96	27,456.55		34,734.65
5000-5999	Services and Other Operating Expenditures	174,378.57	0.00	0.00	0.00	0.00	27,050.00	27,336.00		228,764.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	438,709.09	0.00	0.00	0.00	0.00	1,797,400.04	846,082.99	0.00	3,082,192.12
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	137,738.75		137,738.75
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	137,738.75	0.00	137,738.75
	TOTAL BEFORE OBJECT 8980	438,709.09	0.00	0.00	0.00	0.00	1,797,400.04	983,821.74	0.00	3,219,930.87
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,707,201.98
	TOTAL COSTS									1,512,728.89

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	396,019.80	0.00	0.00	0.00	0.00	1,010,263.22	3,051,418.17		4,457,701.19
2000-2999	Classified Salaries	524,775.86	0.00	0.00	0.00	0.00	198,364.20	60,730.62		783,870.68
3000-3999	Employee Benefits	269,899.10	0.00	0.00	0.00	0.00	457,159.91	1,241,901.05		1,968,960.06
4000-4999	Books and Supplies	26,719.52	0.00	0.00	0.00	0.00	14,126.55	20,987.62		61,833.69
5000-5999	Services and Other Operating Expenditures	184,076.79	0.00	0.00	0.00	0.00	2,753,068.06	315,028.83		3,252,173.68
6000-6999	Capital Outlay	37,539.00	0.00	0.00	0.00	0.00	0.00	0.00		37,539.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,439,030.07	0.00	0.00	0.00	0.00	4,432,981.94	4,690,066.29	0.00	10,562,078.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	314,607.16		314,607.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	3,206,964.88								3,206,964.88
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	314,607.16	0.00	314,607.16
	TOTAL BEFORE OBJECT 8980	1,439,030.07	0.00	0.00	0.00	0.00	4,432,981.94	5,004,673.45	0.00	10,876,685.46
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,707,201.98
	TOTAL COSTS									12,583,887.44
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	685.54		685.54
2000-2999	Classified Salaries	524,775.86	0.00	0.00	0.00	0.00	24,148.57	3,486.72		552,411.15
3000-3999	Employee Benefits	147,843.42	0.00	0.00	0.00	0.00	2,485.81	474.22		150,803.45
4000-4999	Books and Supplies	26,249.13	0.00	0.00	0.00	0.00	3,110.86	19,750.90		49,110.89
5000-5999	Services and Other Operating Expenditures	161,036.20	0.00	0.00	0.00	0.00	15,824.49	39,390.81		216,251.50
6000-6999	Capital Outlay	37,539.00	0.00	0.00	0.00	0.00	0.00	0.00		37,539.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	897,443.61	0.00	0.00	0.00	0.00	45,569.73	63,788.19	0.00	1,006,801.53
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	897,443.61	0.00	0.00	0.00	0.00	45,569.73	63,788.19	0.00	1,006,801.53
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,707,201.98
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,866,742.68
	TOTAL COSTS									7,580,746.19

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



**SELPA:**

**SECTION 2**

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

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

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

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

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

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

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

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

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2017-18</b>	<b>Actual Expenditures Comparison Year 2016-17</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	14,048,697.12		
b. Less: Expenditures paid from federal sources	1,599,444.00		
c. Expenditures paid from state and local sources	12,449,253.12	15,790,852.32	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,790,852.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,449,253.12	15,790,852.32	(3,341,599.20)

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

	<b>Budgeted Amounts FY 2017-18</b>	<b>Comparison Year 2016-17</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	14,048,697.12		
b. Less: Expenditures paid from federal sources	1,599,444		
c. Expenditures paid from state and local sources	12,449,253.12	15,790,852.32	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,790,852.32	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,449,253.12	15,790,852.32	
d. Special education unduplicated pupil count	748	748	
e. Per capita state and local expenditures (A2c/A2d)	16,643.39	21,110.77	(4,467.38)

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



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

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	7,950,086.72	7,580,746.19	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		7,580,746.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,950,086.72	7,580,746.19	369,340.53

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

	Budget FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	7,950,086.72	7,580,746.19	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		7,580,746.19	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,950,086.72	7,580,746.19	369,340.53
b. Special education unduplicated pupil count	748	748	
c. Per capita local expenditures (B2a/B2b)	10,628.46	10,134.69	493.77

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

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Title

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	<b>Assets &amp; Deferred Outflows of Resources Object Codes 9100-9399 &amp; 9490-9499</b>	<b>Liabilities &amp; Deferred Inflows of Resources Object Codes 9500-9650 &amp; 9690-9699</b>	<b>Revenues Object Codes 8000-8799</b>	<b>Expenditures Object Codes 1000-7499</b>	<b>10% Criterion</b>	<b>5% Criterion for same element</b>	<b>Automatic Major Fund?</b>
<b>Governmental Funds</b>							
General Fund							
01 General Fund	16,120,409	5,902,559	95,422,261	93,961,438	n/a	n/a	Always
Special Revenue Funds							
09 Charter Schools Special Revenue Fund							
10 Special Education Pass-Through Fund							
11 Adult Education Fund							
12 Child Development Fund							
13 Cafeteria Special Revenue Fund	2,412,900	103,147	3,691,975	3,431,097			
14 Deferred Maintenance Fund	572,370	79,910	363	227,937			
15 Pupil Transportation Equipment Fund							
17 Special Reserve Fund for Other Than Capital Outlay Projects	1,210,668		5,067				
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits							
Capital Project Funds							
21 Building Fund	26,264,476	1,030,439	155,777	9,454,665	Yes	Yes	Yes
25 Capital Facilities Fund	2,259,826	43,086	1,820,324	955,116			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund	3,734,975	3,539	15,614	65,687			
40 Special Reserve Fund for Capital Outlay Projects	1,819,570	420,674	160,887	585,161			
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	9,501,430		6,914,699	7,416,052	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund							
Total Governmental Funds	63,896,624	7,583,354	108,186,967	116,097,153			
<b>10% of Total Governmental Funds</b>	6,389,662	758,335	10,818,697	11,609,715			
<b>Enterprise Funds</b>							
61 Cafeteria Enterprise Fund							
62 Charter Schools Enterprise Fund							
63 Other Enterprise Fund							
Total Enterprise Funds	0	0	0	0			
<b>10% of Total Enterprise Funds</b>	0	0	0	0			
Total Governmental & Enterprise Funds	63,896,624	7,583,354	108,186,967	116,097,153			
<b>5% of Total Gov'tl &amp; Enterprise Funds</b>	3,194,831	379,168	5,409,348	5,804,858			

**Entry CE001 Capital Outlay Expenditures**

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	61,692	-	61,692			-	61,692	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	160,192	-	160,192			-	160,192	Instructional Library, Media and Technology
[see extract]	2700	32,916	-	32,916			-	32,916	School Site Administration
[see extract]	3600	247,584	-	247,584			-	247,584	Home-to-School Transportation
[see extract]	3700	12,281	-	12,281			-	12,281	Food Services
[see extract]	3900	5,528	-	5,528			-	5,528	All Other Pupil Services
[see extract]	4000	99,615	-	99,615			-	99,615	Ancillary Services
[see extract]	5000	0	-	-			-	-	Community Services
[see extract]	6000	0	-	-			-	-	Enterprise Activities
[see extract]	7200	0	-	-			-	-	All Other General Administration
[see extract]	7700	0	-	-			-	-	Centralized Data Processing
[see extract]	8100	128,002	-	128,002			-	128,002	Plant Services
[see extract]	8500	11,529,591	-	11,529,591			-	11,529,591	Facilities Acquisition and Construction
9410			45,985	-	36,190	45,985	36,190	-	Land
9420			639,569	-	69,375	639,569	69,375	-	Land Improvements
9430			10,808,115	-	190,569	10,808,115	190,569	-	Buildings
9440			783,731	-	729,472	783,731	729,472	-	Equipment
9450					11,251,795		11,251,795	-	Work In Progress
<b>TOTALS</b>			<b>12,277,400</b>	<b>12,277,401</b>	<b>12,277,401</b>	<b>12,277,400</b>	<b>12,277,401</b>	<b>12,277,401</b>	

**Entry CE002 Debt Service Expenditures**

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	4,500,000	-	4,500,000			-	4,500,000	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	352,713	-	352,713			-	352,713	Debt Service, Other Debt Service - Principal
9661			4,500,000	-			4,500,000	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					338,232		338,232	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			352,713	-		338,232	14,481	-	Other General Long-Term Debt
<b>TOTALS</b>			<b>4,852,713</b>	<b>4,852,713</b>	<b>338,232</b>	<b>338,232</b>	<b>4,852,713</b>	<b>4,852,713</b>	

**Entry CE003 Debt Issuance**

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
7699	9100	0	-	-			-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		0	-	-			-	-	All Other Financing Sources
9330			-	-			-	-	Prepaid Expense
9490							-	-	Deferred Outflows of Resources
9661			-	-			-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	-			-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
<b>TOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Entry CE004 Donated and Contributed Capital Assets**

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)					151,485	-	151,485	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440					151,485		151,485	-	Equipment
9450							-	-	Work In Progress
<b>TOTALS</b>					<b>151,485</b>	<b>151,485</b>	<b>151,485</b>	<b>151,485</b>	

**Entry CE005      Disposal of Capital Assets**

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200						-	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0					-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Disposal of Capital Assets
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440							-	-	Equipment
9445							-	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
<b>TOTALS</b>							<b>0</b>	<b>0</b>	

**Entry CE006      Earned But Unavailable Revenues**

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Disposal of Capital Assets
9690							-	-	Deferred Inflows of Resources
<b>TOTALS</b>							<b>0</b>	<b>0</b>	

**Entry CE007 Elimination of Revenues Relating to Prior Periods**

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Disposal of Capital Assets
9690							-	-	Deferred Inflows of Resources
979Z						-	-	-	Fund Balance/Net Position
<b>TOTALS</b>						0	0	0	0

**Entry CE008 Liability for Unmatured Interest on Long-Term Debt**

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100				890,679		890,679	-	Debt Service, Bond Interest and Other Service Charges
7438	9100				1,189,205		1,189,205	-	Debt Service, Debt Service - Interest
9500						1,189,205	-	1,189,205	Accounts Payable
9661						890,679	-	890,679	General Obligation Bonds Payable
<b>TOTALS</b>					2,079,884	2,079,884	2,079,884	2,079,884	

**Entry CE009 Liability for Compensated Absences**

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	2,797	Instructional Supervision and Administration
n/a	2420						-	4,279	Instructional Library, Media and Technology
n/a	2700				517		517	-	School Site Administration
n/a	3600				3,691		3,691	-	Home-to-School Transportation
n/a	3700					984	-	984	Food Services
n/a	3900					9,297	-	9,297	All Other Pupil Services
n/a	4000					935	-	935	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					7,541	-	7,541	All Other General Administration
n/a	7700				1,071		1,071	-	Centralized Data Processing
n/a	8100					26,797	-	26,797	Plant Services
9665					47,351		47,351	-	Compensated Absences Payable
<b>TOTALS</b>					<b>52,630</b>	<b>52,630</b>	<b>52,630</b>	<b>52,630</b>	

**Entry CE010 Expenditures Relating to Prior Periods**

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description	
			Debit	Credit	Debit	Credit	Debit	Credit		
n/a	1000					122,500		-	122,500	Instruction
n/a	2100							-	-	Instructional Supervision and Administration
n/a	2420							-	-	Instructional Library, Media and Technology
n/a	2700							-	-	School Site Administration
n/a	3600							-	-	Home-to-School Transportation
n/a	3700							-	-	Food Services
n/a	3900							-	-	All Other Pupil Services
n/a	4000							-	-	Ancillary Services
n/a	5000							-	-	Community Services
n/a	6000							-	-	Enterprise Activities
n/a	7200							-	-	All Other General Administration
n/a	7700							-	-	Centralized Data Processing
n/a	8100							-	-	Plant Services
7434	9100							-	-	Debt Service, Bond Interest and Other Charges
7438	9100					1,222,166		-	1,222,166	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]							-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]							-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]							-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]							-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]							-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]							-	-	Program Revenues: Capital Grants and Contributions
9669					122,500			122,500	-	Other General Long-Term Debt
979Z					1,222,166			1,222,166	-	Fund Balance/Net Position
<b>TOTALS</b>					<b>1,344,666</b>	<b>1,344,666</b>		<b>1,344,666</b>	<b>1,344,666</b>	

**Entry CE011 Adjustments to Work in Progress**

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description	
			Debit	Credit	Debit	Credit	Debit	Credit		
	7200							-	-	All Other General Administration
9410								-	-	Land
9420					831,242			831,242	-	Land Improvements
9430					3,703,583			3,703,583	-	Buildings
9440					22,257			22,257	-	Equipment
9450						4,557,082		-	4,557,082	Work in Progress
<b>TOTALS</b>					<b>4,557,082</b>	<b>4,557,082</b>		<b>4,557,082</b>	<b>4,557,082</b>	



**Entry CE012 Depreciation**

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000						-	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	8100						-	-	Plant Services
6900	0000				4,321,003		4,321,003	-	Depreciation (Unallocated)
9425						920,491	-	920,491	Accumulated Depreciation - Land Improvements
9435						2,521,313	-	2,521,313	Accumulated Depreciation - Buildings
9445						879,199	-	879,199	Accumulated Depreciation - Equipment
<b>TOTALS</b>					<b>4,321,003</b>	<b>4,321,003</b>	<b>4,321,003</b>	<b>4,321,003</b>	

**Entry CE013 Amortization**

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100						-	-	Debt Service, Insurance
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100				224,374	507,489	-	283,115	Debt Service, Debt Service - Interest
9330							-	-	Prepaid Expense
9490						224,374	-	224,374	Deferred Outflows of Resources
9661					507,489		507,489	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669							-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources
<b>TOTALS</b>					<b>731,863</b>	<b>731,863</b>	<b>507,489</b>	<b>507,489</b>	

**Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds**

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		720,262	720,262	-			720,262	-	Cash in County Treasury
9111		(386)	-	386			-	386	Fair Value Adjustment to Cash in County Treasury
9120		131,602	131,602	-			131,602	-	Cash In Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		2,396	2,396	-			2,396	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9490							-	-	Deferred Outflows of Resources - pensions only
9490		0	-	-			-	-	Deferred Outflows of Resources - other
9500		(926)	926	-			926	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
9650		0	-	-			-	-	Unearned Revenue
9663		0	-	-			-	-	Net Pension Liability (Asset)
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
9690							-	-	Deferred Inflows of Resources - pensions only
9690		0	-	-			-	-	Deferred Inflows of Resources - other
979Z			-	854,800			-	854,800	Fund Balance/Net Position
<b>TOTALS</b>			<b>855,186</b>	<b>855,186</b>	<b>0</b>	<b>0</b>	<b>855,186</b>	<b>855,186</b>	

**Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA**

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					14,116	-	14,116	Instruction
n/a	2100					665	-	665	Instructional Supervision and Administration
n/a	2420					591	-	591	Instructional Library, Media and Technology
n/a	2700					893	-	893	School Site Administration
n/a	3600					139	-	139	Home-to-School Transportation
n/a	3700					158	-	158	Food Services
n/a	3900					1,831	-	1,831	All Other Pupil Services
n/a	4000					3	-	3	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					886	-	886	All Other General Administration
n/a	7700					40	-	40	Centralized Data Processing
n/a	8100					1,732	-	1,732	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z					21,054	-	21,054	-	Fund Balance/Net Position
<b>TOTALS</b>					<b>21,054</b>	<b>21,054</b>	<b>21,054</b>	<b>21,054</b>	

**Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers**

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	-	Fund Balance/Net Position
<b>TOTALS</b>					0	0	0	0	

**Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds**

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.

**Note: Entry CE017 must be completed and saved before preparing Entry CE019.**

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	375,000	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		375,000	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>TOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Entry CE018      Reclassification of Interfund Balances Involving Fiduciary Funds**

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

**Note: Entry CE018 must be completed and saved before preparing Entry CE020.**

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
9200			-	-			-	-	Accounts Receivable
9310		52,695	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		52,695	-	-			-	-	Due to Other Funds
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>									
9200			-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		0	-	-			-	-	Due to Other Funds
<b>TOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Entry CE019 Elimination of Internal Transfers**

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

**Note: Entry CE017 must be completed and saved before preparing Entry CE019.**

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	1,594,240	-	1,594,240			-	1,594,240	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-			-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	375,000	-	375,000			-	375,000	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		1,594,240	1,594,240	-			1,594,240	-	Interfund Transfers, Between General Fund and Special Reserve Fund
									Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8913		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8914		0	-	-			-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8915		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		375,000	375,000	-			375,000	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
<b>Fiduciary Funds (Funds 71-95)</b>									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
<b>TOTALS</b>			1,969,240	1,969,240	0	0	1,969,240	1,969,240	

**Entry CE020 Elimination of Internal Balances**

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

**Note: Entry CE018 must be completed and saved before preparing Entry CE020.**

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
<b>Governmental Funds (Funds 01-60)</b>									
9310		52,695	-	52,695			-	52,695	Due From Other Funds
9610		52,695	52,695	-			52,695	-	Due To Other Funds
<b>Proprietary Funds:</b>									
<b>Enterprise Funds (Funds 61-65)</b>									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
<b>Proprietary Funds:</b>									
<b>Internal Service Funds (Funds 66-70)</b>									
9310		0	-	-			-	-	Due From Other Funds
9610		0	-	-			-	-	Due To Other Funds
<b>Fiduciary Funds (Funds 71-95)</b>									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
<b>TOTALS</b>			<b>52,695</b>	<b>52,695</b>	<b>0</b>	<b>0</b>	<b>52,695</b>	<b>52,695</b>	

**Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)**

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				141,356		141,356	-	Instruction
n/a	2100				11,639		11,639	-	Instructional Supervision and Administration
n/a	2420				9,851		9,851	-	Instructional Library, Media and Technology
n/a	2700				20,855		20,855	-	School Site Administration
n/a	3600				6,932		6,932	-	Home-to-School Transportation
n/a	3700				8,480		8,480	-	Food Services
n/a	3900				147,181		147,181	-	All Other Pupil Services
n/a	4000							-	Ancillary Services
n/a	5000							-	Community Services
n/a	6000							-	Enterprise Activities
n/a	7200				11,442		11,442	-	All Other General Administration
n/a	7700				718		718	-	Centralized Data Processing
n/a	8100				33,561		33,561	-	Plant Services
9664						392,015	-	392,015	Net OPEB Obligation
<b>TOTALS</b>					<b>392,015</b>	<b>392,015</b>	<b>392,015</b>	<b>392,015</b>	



**Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources**

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
<b>TOTALS</b>							<b>0</b>	<b>0</b>	

**Entry CE023 Employer's Net Pension Liability and Pension Expense**

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				10,508,112		10,508,112	-	Instruction
n/a	2100				647,961		647,961	-	Instructional Supervision and Administration
n/a	2420				335,133		335,133	-	Instructional Library, Media and Technology
n/a	2700				987,225		987,225	-	School Site Administration
n/a	3600				170,597		170,597	-	Home-to-School Transportation
n/a	3700				135,973		135,973	-	Food Services
n/a	3900				1,166,502		1,166,502	-	All Other Pupil Services
n/a	4000				232,168		232,168	-	Ancillary Services
n/a	5000				-		-	-	Community Services
n/a	6000				-		-	-	Enterprise Activities
n/a	7200				546,937		546,937	-	All Other General Administration
n/a	7700				22,630		22,630	-	Centralized Data Processing
n/a	8100				878,710		878,710	-	Plant Services
9490					35,171,499		35,171,499	-	Deferred Outflows of Resources - pensions only
9663						55,694,487		55,694,487	Net Pension Liability (Asset)
9690					4,891,040		4,891,040	-	Deferred Inflows of Resources - pensions only
<b>TOTALS</b>					<b>55,694,487</b>	<b>55,694,487</b>	<b>55,694,487</b>	<b>55,694,487</b>	

**Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date**

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	4,086,836	-	4,086,836			-	4,086,836	Instruction
3100-3299	2100	257,667	-	257,667			-	257,667	Instructional Supervision and Administration
3100-3299	2420	205,749	-	205,749			-	205,749	Instructional Library, Media and Technology
3100-3299	2700	465,045	-	465,045			-	465,045	School Site Administration
3100-3299	3600	121,557	-	121,557			-	121,557	Home-to-School Transportation
3100-3299	3700	96,886	-	96,886			-	96,886	Food Services
3100-3299	3900	578,808	-	578,808			-	578,808	All Other Pupil Services
3100-3299	4000	86,270	-	86,270			-	86,270	Ancillary Services
3100-3299	5000	0	-	-			-	-	Community Services
3100-3299	6000	0	-	-			-	-	Enterprise Activities
3100-3299	7200	323,906	-	323,906			-	323,906	All Other General Administration
3100-3299	7700	16,125	-	16,125			-	16,125	Centralized Data Processing
3100-3299	8100	626,117	-	626,117			-	626,117	Plant Services
9490			6,864,966	-			6,864,966	-	Deferred Outflows of Resources - pensions only
<b>TOTALS</b>		<b>6,864,966</b>	<b>6,864,966</b>	<b>6,864,966</b>	<b>-</b>	<b>-</b>	<b>6,864,966</b>	<b>6,864,966</b>	

**Entry CE025 State's Share of Pension Expense - Special Funding Situation**

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description	
			Debit	Credit	Debit	Credit	Debit	Credit		
n/a	1000				2,779,595		2,779,595	-	Instruction	
n/a	2100				166,771		166,771	-	Instructional Supervision and Administration	
n/a	2420				27,012		27,012	-	Instructional Library, Media and Technology	
n/a	2700				194,857		194,857	-	School Site Administration	
n/a	3600							-	Home-to-School Transportation	
n/a	3700							-	Food Services	
n/a	3900				206,284		206,284	-	All Other Pupil Services	
n/a	4000				64,703		64,703	-	Ancillary Services	
n/a	5000							-	Community Services	
n/a	6000							-	Enterprise Activities	
n/a	7200				53,791		53,791	-	All Other General Administration	
n/a	7700							-	Centralized Data Processing	
n/a	8100							-	Plant Services	
8590	(2000-9999)					3,493,013		-	3,493,013	All Other State Revenue (Program Revenues)
<b>TOTALS</b>					3,493,013	3,493,013	3,493,013	3,493,013		

**Beginning Balances**

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	10,607,212		Land
9420	18,592,317		Land Improvements
9425		6,103,531	Accumulated Depreciation - Land Improvements
9430	125,321,564		Buildings
9435		28,521,032	Accumulated Depreciation - Buildings
9440	18,623,608		Equipment
9445		13,723,023	Accumulated Depreciation - Equipment
9450	10,842,225		Work In Progress
9490	15,889,389		Deferred Outflows of Resources - pensions only
9490	1,739,073		Deferred Outflows of Resources - other
9661		98,189,200	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		70,557,458	Net Pension Liability (Asset)
9664		11,028,787	Net OPEB Obligation
9665		508,719	Compensated Absences Payable
9666		3,403,031	COPs Payable
9667			Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		169,480	Other General Long-Term Debt
9690		7,368,779	Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - other
979Z	37,957,652	-	Fund Balance/Net Position
<b>Total</b>	<b>239,573,040</b>	<b>239,573,040</b>	

**By Function**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
01	0000	0	1110	1000	6400	14,015.87
01	6387	0	1110	1000	6400	25,278.63
01	6387	0	3800	1000	6400	22,397.20
Total, Instruction (Functions 1000-1999)						61,691.70
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
01	0000	0	0000	2420	6400	160,191.64
Total, Instructional Library, Media, and Technology (Function 2420)						160,191.64
01	0000	0	3200	2700	6400	32,916.02
Total, School Site Administration (Function 2700)						32,916.02
01	0000	0	0000	3110	6400	5,528.17
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						5,528.17
01	0000	0	0000	3600	6400	210,044.90
01	0000	0	5001	3600	6400	37,539.00
Total, Home-to-School Transportation (Function 3600)						247,583.90
13	5310	0	0000	3700	6400	12,280.59
Total, Food Services (Function 3700)						12,280.59
01	0000	0	1110	4100	6400	32,916.02
01	0000	0	1110	4200	6500	66,698.70
Total, Ancillary Services (Functions 4000-4999)						99,614.72
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
Total, Centralized Data Processing (Function 7700)						0.00
01	0000	0	0000	8200	6400	53,002.24
01	0000	0	0000	8200	6500	20,520.00
01	0000	0	0000	8300	6400	27,166.69
01	8150	0	0000	8100	6400	10,949.48
01	8150	0	0000	8100	6500	16,363.65

**By Function**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
Total, Plant Services (Functions 8000-8999 except 8500)						<u>128,002.06</u>
01	0000	0	0000	8500	6170	20,000.00
01	0000	0	0000	8500	6200	314,904.06
01	0000	0	0000	8500	6400	35,921.77
01	6230	0	0000	8500	6200	64,460.48
13	5310	0	0000	8500	5800	799.25
13	5310	0	0000	8500	6200	137,064.31
14	0000	0	0000	8500	5800	2,213.75
14	0000	0	0000	8500	6170	106,786.38
14	0000	0	0000	8500	6200	6,045.00
21	9010	0	0000	8500	5900	52.86
21	9010	0	0000	8500	6100	45,985.00
21	9010	0	0000	8500	6200	9,385,041.58
25	0000	0	0000	8500	5800	523,027.27
25	0000	0	0000	8500	6170	2,837.65
25	0000	0	0000	8500	6200	234,103.33
35	9010	0	0000	8500	6170	38,223.90
35	9010	0	0000	8500	6200	26,963.15
40	0000	0	0000	8500	5900	17.05
40	0000	0	0000	8500	6170	471,721.55
40	0000	0	0000	8500	6200	<u>113,422.79</u>
Total, Facilities Acquisition and Construction (Function 8500)						<u>11,529,591.13</u>
						<u><u>12,277,399.93</u></u>

**By Object**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
Total, Certificated Personnel Salaries (Objects 1000-1999)						0.00
Total, Classified Personnel Salaries (Objects 2000-2999)						0.00
Total, Employee Benefits (Objects 3000-3999)						0.00
Total, Books and Supplies (Objects 4000-4999 except 4400)						0.00
Total, Noncapitalized Equipment (Object 4400)						0.00
13	5310	0	0000	8500	5800	799.25
14	0000	0	0000	8500	5800	2,213.75
21	9010	0	0000	8500	5900	52.86
25	0000	0	0000	8500	5800	523,027.27
40	0000	0	0000	8500	5900	17.05
Total, Services and Other Operating Expenditures (Objects 5000-5999)						526,110.18
21	9010	0	0000	8500	6100	45,985.00
Total, Land (Object 6100)						45,985.00
01	0000	0	0000	8500	6170	20,000.00
14	0000	0	0000	8500	6170	106,786.38
25	0000	0	0000	8500	6170	2,837.65
35	9010	0	0000	8500	6170	38,223.90
40	0000	0	0000	8500	6170	471,721.55
Total, Land Improvements (Object 6170)						639,569.48
01	0000	0	0000	8500	6200	314,904.06
01	6230	0	0000	8500	6200	64,460.48
13	5310	0	0000	8500	6200	137,064.31
14	0000	0	0000	8500	6200	6,045.00
21	9010	0	0000	8500	6200	9,385,041.58
25	0000	0	0000	8500	6200	234,103.33
35	9010	0	0000	8500	6200	26,963.15
40	0000	0	0000	8500	6200	113,422.79
Total, Buildings and Improvement of Buildings (Object 6200)						10,282,004.70
Total, Books and Media for New School Libraries (Object 6300)						0.00
01	0000	0	0000	2420	6400	160,191.64
01	0000	0	0000	3110	6400	5,528.17
01	0000	0	0000	3600	6400	210,044.90
01	0000	0	0000	8200	6400	53,002.24

**By Object**

<b>Fund</b>	<b>Resource</b>	<b>Project Year</b>	<b>Goal</b>	<b>Function</b>	<b>Object</b>	<b>Value</b>
01	0000	0	0000	8300	6400	27,166.69
01	0000	0	0000	8500	6400	35,921.77
01	0000	0	1110	1000	6400	14,015.87
01	0000	0	1110	4100	6400	32,916.02
01	0000	0	3200	2700	6400	32,916.02
01	0000	0	5001	3600	6400	37,539.00
01	6387	0	1110	1000	6400	25,278.63
01	6387	0	3800	1000	6400	22,397.20
01	8150	0	0000	8100	6400	10,949.48
13	5310	0	0000	3700	6400	12,280.59
Total, Equipment (Object 6400)						680,148.22
01	0000	0	0000	8200	6500	20,520.00
01	0000	0	1110	4200	6500	66,698.70
01	8150	0	0000	8100	6500	16,363.65
Total, Equipment Replacement (Object 6500)						103,582.35
						12,277,399.93



(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
<b>CE001</b>	<b>Capital Outlay Expenditures</b>			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land	9410	36,190	
	Land Improvements	9420	69,375	
	Buildings	9430	190,569	
	Equipment	9440	729,472	
	Work In Progress	9450	11,251,795	
	Instruction	1000		61,692
	Instructional Library, Media and Technology	2420		160,192
	School Site Administration	2700		32,916
	Home-to-School Transportation	3600		247,584
	Food Services	3700		12,281
	All Other Pupil Services	3900		5,528
	Ancillary Services	4000		99,615
	Plant Services	8100		128,002
	Facilities Acquisition and Construction	8500		11,529,591
		Total	12,277,401	12,277,401

Entry #	Object	Function	Debit	Credit
<b>CE002</b>	<b>Debt Service Expenditures</b>			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	4,500,000	
	COPS Payable	9666	338,232	
	Other General Long-Term Debt	9669	14,481	
	Debt Service-Principal	9101		4,852,713
		Total	4,852,713	4,852,713



Entry #	Object	Function	Debit	Credit
<b>CE005</b>	<b>Disposal of Capital Assets</b>			
	To report sales and disposals of capital assets and any resulting gain or loss.			
Total			0	0

Entry #	Object	Function	Debit	Credit
<b>CE006</b>	<b>Earned But Unavailable Revenues</b>			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
Total			0	0



Entry #	Object	Function	Debit	Credit
<b>CE010 Expenditures Relating to Prior Periods</b>				
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Other General Long-Term Debt	9669		122,500	
Fund Balance/Net Position	979Z		1,222,166	
Instruction		1000		122,500
Debt Service - Interest		9102		1,222,166
		<b>Total</b>	<b>1,344,666</b>	<b>1,344,666</b>

Entry #	Object	Function	Debit	Credit
<b>CE011 Adjustments to Work in Progress</b>				
To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
Land Improvements	9420		831,242	
Buildings	9430		3,703,583	
Equipment	9440		22,257	
Work in Progress	9450			4,557,082
		<b>Total</b>	<b>4,557,082</b>	<b>4,557,082</b>

Entry #	Object	Function	Debit	Credit
<b>CE012 Depreciation</b>				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Depreciation (Unallocated)		0000	4,321,003	
Accumulated Depreciation - Land Improvements	9425			920,491
Accumulated Depreciation - Buildings	9435			2,521,313
Accumulated Depreciation - Equipment	9445			879,199
		Total	4,321,003	4,321,003

Entry #	Object	Function	Debit	Credit
<b>CE013 Amortization</b>				
To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
General Obligation Bonds Payable	9661		507,489	
Debt Service - Interest		9102		283,115
Deferred Outflows of Resources	9490			224,374
		Total	507,489	507,489

Entry #	Object	Function	Debit	Credit
<b>CE014</b>	<b>Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds</b>			
	To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
	Cash in County Treasury	9110	720,262	
	Cash In Banks	9120	131,602	
	Accounts Receivable	9200	2,396	
	Accounts Payable	9500	926	
	Fair Value Adjustment to Cash in County Treasury	9111		386
	Fund Balance/Net Position	979Z		854,800
			<b>Total</b>	<b>855,186</b>
				<b>855,186</b>

Entry #	Object	Function	Debit	Credit
<b>CE015</b>	<b>Elimination of Internal Service Funds Profit or Loss Generated Within the LEA</b>			
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
	Fund Balance/Net Position	979Z	21,054	
	Instruction	1000		14,116
	Instructional Supervision and Administration	2100		665
	Instructional Library, Media and Technology	2420		591
	School Site Administration	2700		893
	Home-to-School Transportation	3600		139
	Food Services	3700		158
	All Other Pupil Services	3900		1,831
	Ancillary Services	4000		3
	All Other General Administration	7200		886
	Centralized Data Processing	7700		40
	Plant Services	8100		1,732
			<b>Total</b>	<b>21,054</b>
				<b>21,054</b>

Entry #	Object	Function	Debit	Credit
<b>CE016</b>	<b>Incorporation of Internal Service Fund External Activities and Interfund Transfers</b>			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Total			0	0

Entry #	Object	Function	Debit	Credit
<b>CE017</b>	<b>Reclassification of Interfund Transfers Involving Fiduciary Funds</b>			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
<b>Governmental Funds (Funds 01-60)</b>				
<b>Proprietary Funds:</b>				
<b>Enterprise Funds (Funds 61-65)</b>				
<b>Proprietary Funds:</b>				
<b>Internal Service Funds (Funds 66-70)</b>				
<b>Fiduciary Funds (Funds 71-95)</b>				
Total			0	0



Entry #	Object	Function	Debit	Credit
<b>CE018</b>	<b>Reclassification of Interfund Balances Involving Fiduciary Funds</b>			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	<b>Governmental Funds (Funds 01-60)</b>			
	<b>Proprietary Funds:</b>			
	<b>Enterprise Funds (Funds 61-65)</b>			
	<b>Proprietary Funds:</b>			
	<b>Internal Service Funds (Funds 66-70)</b>			
	<b>Fiduciary Funds (Funds 71-95)</b>			
			Total	0
				0

Entry #	Object	Function	Debit	Credit
<b>CE019</b>	<b>Elimination of Internal Transfers</b>			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, Between General Fund and Special Reserve Fund	8912	1,594,240	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	375,000	
	Interfund Transfers	9300		1,969,240
		Total	1,969,240	1,969,240

Entry #	Object	Function	Debit	Credit
<b>CE020</b>	<b>Elimination of Internal Balances</b>			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
	Due To Other Funds	9610	52,695	
	Due From Other Funds	9310		52,695
		Total	52,695	52,695

Entry #	Object	Function	Debit	Credit
<b>CE021</b>	<b>Postemployment Benefits Other Than Pensions (OPEB)</b>			
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.			
	Instruction	1000	141,356	
	Instructional Supervision and Administration	2100	11,639	
	Instructional Library, Media and Technology	2420	9,851	
	School Site Administration	2700	20,855	
	Home-to-School Transportation	3600	6,932	
	Food Services	3700	8,480	
	All Other Pupil Services	3900	147,181	
	All Other General Administration	7200	11,442	
	Centralized Data Processing	7700	718	
	Plant Services	8100	33,561	
	Net OPEB Obligation	9664		392,015
		Total	392,015	392,015

Entry #	Object	Function	Debit	Credit
<b>CE022</b>	<b>Other Liabilities Not Normally Liquidated with Current Financial Resources</b>			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
		Total	0	0



Entry #	Object	Function	Debit	Credit
<b>CE025 State's Share of Pension Expense - Special Funding Situation</b>				
To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.				
Instruction		1000	2,779,595	
Instructional Supervision and Administration		2100	166,771	
Instructional Library, Media and Technology		2420	27,012	
School Site Administration		2700	194,857	
All Other Pupil Services		3900	206,284	
Ancillary Services		4000	64,703	
All Other General Administration		7200	53,791	
All Other State Revenue (Program Revenues)	8590	(2000-9999)		3,493,013
		<b>Total</b>	<b>3,493,013</b>	<b>3,493,013</b>

			Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
Resource	Function	Object	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
<b>Assets</b>			Funds 01-57, except where indicated						
Cash		9110-9140	9,848,031.36	1,986,189.79	571,510.09	1,208,048.87	26,204,652.06	2,251,065.56	3,726,889.35
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	6,025,444.76	413,020.18	859.68	2,619.07	59,823.70	8,760.30	8,085.89
Due from Other Funds		9310	21,529.36	40.87	0.00	0.00	0.00	0.00	0.00
Stores		9320	211,355.06	10,029.65	0.00	0.00	0.00	0.00	0.00
Prepays		9330	14,048.08	3,620.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
<b>Deferred Outflows of Resources - pensions only</b>		9490							
<b>Deferred Outflows of Resources - other</b>		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities</b>									
Accounts Payable and Other Current Liabilities		9500-9599, 9620	3,533,378.58	81,617.48	79,910.48	0.00	1,030,439.29	43,086.49	3,539.30
Due to Other Funds		9610	31,165.36	21,529.36	0.00	0.00	0.00	0.00	0.00
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenue		9650	2,338,014.73	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661							
State School Building Loan Payable		9662							
Net Pension Liability (Asset)		9663							
Net OPEB Obligation		9664							
Compensated Absences Payable		9665							
COPs Payable		9666							
Capital Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
<b>Deferred Inflows of Resources - pensions only</b>		9690							
<b>Deferred Inflows of Resources - other</b>		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00

				Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
				General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
Resource	Function	Object								
		979Z		10,217,849.95	2,309,753.65	492,459.29	1,210,667.94	25,234,036.47	2,216,739.37	3,731,435.94
<b>Fund Balance / Net Position</b>										

Resource	Function	Object	Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
<b>Assets</b>			Funds 01-57, except where indicated				
Cash		9110-9140	1,786,146.97	9,483,564.41	57,066,098		57,066,098
Investments		9150	0.00	0.00	0		0
Receivables		9200-9290	2,298.13	17,866.04	6,538,778		6,538,778
Due from Other Funds		9310	31,124.49	0.00	52,695		52,695
Stores		9320	0.00	0.00	221,385		221,385
Prepays		9330	0.00	0.00	17,668	0	17,668
Other Current Assets		9340	0.00	0.00	0		0
Land		9410				10,607,212	10,607,212
Land Improvements		9420				18,592,317	18,592,317
Accumulated Depreciation - Land Improvements		9425				(6,103,531)	(6,103,531)
Buildings		9430				125,321,564	125,321,564
Accumulated Depreciation - Buildings		9435				(28,521,032)	(28,521,032)
Equipment		9440				18,623,608	18,623,608
Accumulated Depreciation - Equipment		9445				(13,723,023)	(13,723,023)
Work in Progress		9450				10,842,225	10,842,225
<b>Deferred Outflows of Resources - pensions only</b>		9490				15,889,389	15,889,389
<b>Deferred Outflows of Resources - other</b>		9490	0.00	0.00	0	1,739,073	1,739,073
<b>Liabilities</b>							
Accounts Payable and Other Current Liabilities		9500-9599, 9620	420,674.23	0.00	5,192,646		5,192,646
Due to Other Funds		9610	0.00	0.00	52,695		52,695
Current Loans		9640	0.00	0.00	0		0
Unearned Revenue		9650	0.00	0.00	2,338,015		2,338,015
General Obligation Bonds Payable		9661				98,189,200	98,189,200
State School Building Loan Payable		9662				0	0
Net Pension Liability (Asset)		9663				70,557,458	70,557,458
Net OPEB Obligation		9664				11,028,787	11,028,787
Compensated Absences Payable		9665				508,719	508,719
COPs Payable		9666				3,403,031	3,403,031
Capital Leases Payable		9667				0	0
Lease Revenue Bonds Payable		9668				0	0
Other General Long-Term Debt		9669				169,480	169,480
<b>Deferred Inflows of Resources - pensions only</b>		9690				7,368,779	7,368,779
<b>Deferred Inflows of Resources - other</b>		9690	0.00	0.00	0	0	0

				Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
<b>Fund Balance / Net Position</b>			979Z	1,398,895.36	9,501,430.45	56,313,268	(37,957,652)	18,355,616



				Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
	Resource	Function	Object	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
<b>General Revenues</b>										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	32,220,764.56	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	50,264,501.77	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	51,919.45	0.00	363.44	5,067.41	0.18	6,626.62	0.00
Interagency Revenues	0000-1999		8677, 8780-8799	15,541.60	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	783,626.34	0.00	0.00	0.00	0.00	1,813,697.65	0.00
<b>Program Revenues</b>										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	847,946.29	0.00	0.00	33,793.82	0.00	0.00
	6200, 7710		8290, 8587, 8699							
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	12,085,907.11	2,844,029.02	0.00	0.00	121,982.64	0.00	15,613.54
Capital Grants and Contributions	0000-7709, 7711-9999, 7710, 6200		8545, 8545, 8660-8662, 8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenditures</b>										
Instruction		1000-1999	1000-7999	53,507,508.34	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	4,031,055.28	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	2,998,205.93	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	5,052,735.77	0.00	0.00	0.00	0.00	0.00	0.00

				Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
<b>General Revenues</b>								
Taxes and Subventions:								
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	32,220,765		32,220,765
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	6,891,320.53	6,891,321		6,891,321
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	62,248.98	0.00	62,249		62,249
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	50,264,502		50,264,502
Interest and Investment Earnings	0000-1999		8660-8662	1,735.97	0.00	65,713		65,713
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	15,542		15,542
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	96,902.29	0.00	2,694,226		2,694,226
<b>Program Revenues</b>								
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	881,740		881,740
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	0.00	23,378.22	15,090,911		15,090,911
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0.00	0.00	0		0
<b>Expenditures</b>								
Instruction		1000-1999	1000-7999	0.00	0.00	53,507,508		53,507,508
Instruction - Related Services:								
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	4,031,055		4,031,055
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	2,998,206		2,998,206
School Site Administration		2700	1000-7999	0.00	0.00	5,052,736		5,052,736

				Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
	Resource	Function	Object	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	1,938,243.75	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	0.00	3,185,803.75	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	7,486,876.13	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	221,139.28	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	4,363,588.62	107,429.65	0.00	0.00	0.00	59,760.64	0.00
Plant Services		8000-8999, except 8500	1000-7999	10,679,813.63	0.00	112,892.12	0.00	23,585.46	22,782.94	500.00
Facility Acquisition and Construction		8500	1000-7999	435,286.31	137,863.56	115,045.13	0.00	9,431,079.44	759,968.25	65,187.05
Ancillary Services		4000-4999	1000-7999	2,771,551.63	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	127,451.65	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	267,343.37	0.00	0.00	0.00	0.00	85,369.44	0.00
Debt Service - Interest		9100, 9102	7434, 7438	80,638.28	0.00	0.00	0.00	0.00	27,234.25	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Financing Sources and Uses</b>										
Interfund Transfers In			8910-8929	0.00	0.00	375,000.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	1,969,240.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

				Fund 40	Fund 51	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
Pupil Services:								
Home-To-School Transportation		3600	1000-7999	0.00	0.00	1,938,244		1,938,244
Food Services		3700	1000-7999	0.00	0.00	3,185,804		3,185,804
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	7,486,876		7,486,876
General Administration:								
Centralized Data Processing		7700	1000-7999	0.00	0.00	221,139		221,139
All Other General Administration		7100-7699	1000-7999	0.00	0.00	4,530,779		4,530,779
Plant Services		8000-8999, except 8500	1000-7999	0.00	0.00	10,839,574		10,839,574
Facility Acquisition and Construction		8500	1000-7999	585,161.39	0.00	11,529,591		11,529,591
Ancillary Services		4000-4999	1000-7999	0.00	0.00	2,771,552		2,771,552
Community Services		5000-5999	1000-7999	0.00	0.00	0		0
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0		0
Other Outgo:								
Transfers Between Agencies		9200	7110-7299	0.00	0.00	127,452		127,452
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	4,500,000.00	4,852,713		4,852,713
Debt Service - Interest		9100, 9102	7434, 7438	0.00	2,916,052.06	3,023,925		3,023,925
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0		0
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0		0
<b>Other Financing Sources and Uses</b>								
Interfund Transfers In			8910-8929	1,594,240.00	0.00	1,969,240		1,969,240
Interfund Transfers Out		9300	7600-7629	0.00	0.00	1,969,240		1,969,240
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0		0
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0		0
All Other Financing Uses		9200	7651-7699	0.00	0.00	0		0

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>Assets</b>			Funds 01-57, except where indicated						
Cash			9110-9140	57,066,098	851,478	CE014			57,917,576
Investments			9150	0	0	CE014			0
Receivables			9200-9290	6,538,778	2,396	CE014, CE018			6,541,174
Due from Other Funds			9310	52,695	(52,695)	CE014, CE018, CE020			0
Stores			9320	221,385	0	CE014			221,385
Prepays			9330	17,668	0	CE003, CE013, CE014			17,668
Other Current Assets			9340	0	0	CE014			0
Land			9410	10,607,212	36,190	CE001, CE004, CE005, CE011, CE014			10,643,402
Land Improvements			9420	18,592,317	900,617	CE001, CE004, CE005, CE011, CE014			19,492,934
Accumulated Depreciation - Land Improvements			9425	(6,103,531)	(920,491)	CE005, CE012, CE014			(7,024,022)
Buildings			9430	125,321,564	3,894,152	CE001, CE004, CE005, CE011, CE014			129,215,716
Accumulated Depreciation - Buildings			9435	(28,521,032)	(2,521,313)	CE005, CE012, CE014			(31,042,345)
Equipment			9440	18,623,608	903,214	CE001, CE004, CE005, CE011, CE014			19,526,822
Accumulated Depreciation - Equipment			9445	(13,723,023)	(879,199)	CE005, CE012, CE014			(14,602,222)
Work in Progress			9450	10,842,225	6,694,713	CE001, CE004, CE005, CE011, CE014			17,536,938
<b>Deferred Outflows of Resources - pensions only</b>			9490	15,889,389	42,036,465	CE014, CE023, CE024			57,925,854
<b>Deferred Outflows of Resources - other</b>			9490	1,739,073	(224,374)	CE003, CE013, CE014			1,514,699

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>Liabilities</b>									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	5,192,646	1,188,279	CE008, CE014, CE018			6,380,925
Due to Other Funds			9610	52,695	(52,695)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Unearned Revenue			9650	2,338,015	0	CE014			2,338,015
General Obligation Bonds Payable			9661	98,189,200	(4,116,810)	CE002, CE003, CE008, CE013			94,072,390
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)			9663	70,557,458	55,694,487	CE014, CE023			126,251,945
Net OPEB Obligation			9664	11,028,787	392,015	CE014, CE021			11,420,802
Compensated Absences Payable			9665	508,719	(47,351)	CE009, CE014			461,368
COPs Payable			9666	3,403,031	(338,232)	CE002, CE003, CE013, CE014			3,064,799
Capital Leases Payable			9667	0	0	CE002, CE003, CE013, CE014			0
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	169,480	(136,981)	CE002, CE003, CE010, CE013, CE014, CE022			32,499
<b>Deferred Inflows of Resources - pensions only</b>			9690	7,368,779	(4,891,040)	CE014, CE023			2,477,739
<b>Deferred Inflows of Resources - other</b>			9690	0	0	CE003, CE006, CE007, CE013, CE014			0
<b>Fund Balance / Net Position</b>			979Z	18,355,616	3,029,481		0		21,385,097

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>General Revenues</b>									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	32,220,765				32,220,765	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	6,891,321				6,891,321	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	62,249				62,249	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	50,264,502	0	CE006, CE007, CE010, CE022		50,264,502	
Interest and Investment Earnings	0000-1999		8660-8662	65,713	0	CE006, CE007, CE016		65,713	
Interagency Revenue	0000-1999		8677, 8780-8799	15,542	0	CE010, CE016, CE017, CE022		15,542	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	2,694,226	0	CE004, CE005, CE006 CE007, CE010, CE016, CE022		2,694,226	
<b>Program Revenues</b>									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	881,740	0	CE005, CE010, CE016, CE022		881,740	
Operating Grants and Contributions	6200, 7710  2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699  8010-8019, 8100-8544, 8546-8560, 8587-8590,  8660-8662, 8699, 8780-8799	15,090,911	3,644,498	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		18,735,409	
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0	0	CE010, CE022		0	
<b>Expenditures</b>									
Instruction		1000-1999	1000-7999	53,507,508	9,143,919	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		62,651,427	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	4,031,055	565,242	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		4,596,297	
Instructional Library, Media and Technology		2420	1000-7999	2,998,206	1,185	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		2,999,391	
School Site Administration		2700	1000-7999	5,052,736	704,600	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		5,757,336	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	1,938,244	(188,060)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,750,184	



	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
Food Services		3700	1000-7999	3,185,804	34,144	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		3,219,948	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	7,486,876	924,503	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		8,411,379	
General Administration:									
Centralized Data Processing		7700	1000-7999	221,139	8,254	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		229,393	
All Other General Administration		7100-7699	1000-7999	4,530,779	279,837	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025		4,810,616	
Plant Services		8000-8999, except 8500	1000-7999	10,839,574	129,623	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		10,969,197	
Facility Acquisition and Construction		8500	1000-7999	11,529,591	(11,529,591)	CE001			
Ancillary Services		4000-4999	1000-7999	2,771,552	110,048	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		2,881,600	
Community Services		5000-5999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		0	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025		0	
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	127,452	0	CE016, CE017		127,452	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	4,852,713	(4,852,713)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	3,023,925	574,603	CE008, CE010, CE013, CE015		3,598,528	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015		0	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	4,321,003	CE012		4,321,003	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
<b>Other Financing Sources and Uses</b>									
Interfund Transfers In			8910-8929	1,969,240	(1,969,240)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	1,969,240	(1,969,240)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003			
Proceeds from Disposal of Capital Assets			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

\* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57	5310 Child Nutrition: School Programs (e.g.,	847,946	Expenditures by function	-	-	-	-	-	3,169,436	-	-	-	-	106,970	-	-	137,864	-	3,414,270
			Percentage of total						92.82910%					3.13303%			4.03788%		100.00001%
			Default revenue by function	-	-	-	-	-	787,141	-	-	-	-	26,566	-	-	34,239	-	847,946
			User adjustments						34,239								(34,239)		-
			Adjusted revenue by function	-	-	-	-	-	821,380	-	-	-	-	26,566	-	-	-	-	847,946
01-57	9010 Other Restricted Local	33,794	Expenditures by function	87,745	-	3	10,029	-	-	-	3,247	-	-	-	-	24,085	9,496,266	7,416,052	17,037,427
			Percentage of total	0.51501%		0.00002%	0.05886%				0.01906%					0.14137%	55.73768%	43.52800%	100.00000%
			Default revenue by function	174	-	-	20	-	-	-	6	-	-	-	-	48	18,836	14,710	33,794
			User adjustments								18,836						(18,836)		-
			Adjusted revenue by function	174	-	-	20	-	-	-	18,836	-	-	-	-	48	-	14,710	33,794
	Total Charges for Services (from fund consolidation worksheet)	881,740																	
			Subtotal of Charges for Services by function:	174			20		840,216		6			26,566		48		14,710	881,740
			User identification of conversion entries, adjustments, and rounding differences, by function:																-
			Adjusted Charges for Services by function (agrees to conversion worksheet):	174	-	-	20	-	840,216	-	6	-	-	26,566	-	48		14,710	881,740

Operating Grants and Contributions: Governmental Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57	3010 NCLB: Title I, Part A, Basic Grants Lov	1,749,452	Expenditures by function	974,097	301,452	186,112	22,727	9,414	-	177,559	1,197	-	-	76,895	-	-	-	-	1,749,453
			Percentage of total	55.68009%	17.23121%	10.63830%	1.29909%	0.53811%	-	10.14940%	0.06842%	-	-	4.39537%	-	-	-	-	99.99999%
			Default revenue by function	974,096	301,452	186,112	22,727	9,414	-	177,559	1,197	-	-	76,895	-	-	-	-	1,749,452
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	974,096	301,452	186,112	22,727	9,414	-	177,559	1,197	-	-	76,895	-	-	-	-	1,749,452
01-57	3060 NCLB: Title I, Part C, Migrant Ed (Reg	551,450	Expenditures by function	115,473	81,291	-	32,617	-	-	298,788	500	-	-	26,617	-	-	-	-	555,286
			Percentage of total	20.79523%	14.63948%	-	5.87391%	-	-	53.80795%	0.09004%	-	-	4.79339%	-	-	-	-	100.00000%
			Default revenue by function	114,675	80,729	-	32,392	-	-	296,724	497	-	-	26,433	-	-	-	-	551,450
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	114,675	80,729	-	32,392	-	-	296,724	497	-	-	26,433	-	-	-	-	551,450
01-57	3310 Special Ed: IDEA Basic Local Assistan	1,213,138	Expenditures by function	2,559,201	-	-	223,188	-	-	212	-	-	-	137,739	-	-	-	-	2,920,340
			Percentage of total	87.63367%	-	-	7.64253%	-	-	0.00726%	-	-	-	4.71654%	-	-	-	-	100.00000%
			Default revenue by function	1,063,117	-	-	92,714	-	-	88	-	-	-	57,218	-	-	-	-	1,213,137
			User adjustments	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
			Adjusted revenue by function	1,063,118	-	-	92,714	-	-	88	-	-	-	57,218	-	-	-	-	1,213,138
01-57	3550 Carl D. Perkins Career and Technical I	252,886	Expenditures by function	208,723	15,973	-	-	-	-	-	16,264	-	-	11,926	-	-	-	-	252,886
			Percentage of total	82.53640%	6.31628%	-	-	-	-	-	6.43136%	-	-	4.71596%	-	-	-	-	100.00000%
			Default revenue by function	208,723	15,973	-	-	-	-	-	16,264	-	-	11,926	-	-	-	-	252,886
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	208,723	15,973	-	-	-	-	-	16,264	-	-	11,926	-	-	-	-	252,886
01-57	4035 ESEA: Title II, Part A, Teacher Quality	214,990	Expenditures by function	-	204,850	-	-	-	-	-	-	-	-	10,140	-	-	-	-	214,990
			Percentage of total	-	95.28350%	-	-	-	-	-	-	-	-	4.71650%	-	-	-	-	100.00000%
			Default revenue by function	-	204,850	-	-	-	-	-	-	-	-	10,140	-	-	-	-	214,990
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	204,850	-	-	-	-	-	-	-	-	10,140	-	-	-	-	214,990
01-57	4201 ESEA: Title III, Immigrant Education Pr	3,100	Expenditures by function	-	2,777	-	176	-	-	-	-	-	-	146	-	-	-	-	3,099
			Percentage of total	-	89.60955%	-	5.67925%	-	-	-	-	-	-	4.71120%	-	-	-	-	100.00000%
			Default revenue by function	-	2,778	-	176	-	-	-	-	-	-	146	-	-	-	-	3,100
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	2,778	-	176	-	-	-	-	-	-	146	-	-	-	-	3,100
01-57	4203 ESEA: Title III, English Learner Studen	111,070	Expenditures by function	29,804	75,857	-	3,232	-	-	-	-	-	-	2,178	-	-	-	-	111,071
			Percentage of total	26.83329%	68.29595%	-	2.90985%	-	-	-	-	-	-	1.96091%	-	-	-	-	100.00000%
			Default revenue by function	29,804	75,856	-	3,232	-	-	-	-	-	-	2,178	-	-	-	-	111,070
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	29,804	75,856	-	3,232	-	-	-	-	-	-	2,178	-	-	-	-	111,070
01-57	5310 Child Nutrition: School Programs (e.g.,	2,812,172	Expenditures by function	-	-	-	-	-	3,169,436	-	-	-	-	106,970	-	-	137,864	-	3,414,270
			Percentage of total	-	-	-	-	-	92.82910%	-	-	-	-	3.13303%	-	-	4.03789%	-	100.00001%
			Default revenue by function	-	-	-	-	-	2,610,514	-	-	-	-	88,106	-	-	113,552	-	2,812,172
			User adjustments	-	-	-	-	-	113,552	-	-	-	-	-	-	-	(113,552)	-	-
			Adjusted revenue by function	-	-	-	-	-	2,724,066	-	-	-	-	88,106	-	-	-	-	2,812,172
01-57	5330 Child Nutrition: Summer Food Service	31,857	Expenditures by function	-	-	-	-	-	16,368	-	-	-	-	460	-	-	-	-	16,828
			Percentage of total	-	-	-	-	-	97.26646%	-	-	-	-	2.73354%	-	-	-	-	100.00000%
			Default revenue by function	-	-	-	-	-	30,986	-	-	-	-	871	-	-	-	-	31,857
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	-	30,986	-	-	-	-	871	-	-	-	-	31,857
01-57	5640 Medi-Cal Billing Option	128,198	Expenditures by function	-	3,515	-	11,177	-	-	273,017	-	-	-	-	-	-	-	-	287,709
			Percentage of total	-	1.22172%	-	3.88483%	-	-	94.89345%	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	-	1,566	-	4,980	-	-	121,652	-	-	-	-	-	-	-	-	128,198
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	1,566	-	4,980	-	-	121,652	-	-	-	-	-	-	-	-	128,198
01-57	6230 California Clean Energy Jobs Act	467,058	Expenditures by function	-	-	-	-	-	-	-	-	-	-	12	-	30,779	64,460	-	95,251
			Percentage of total	-	-	-	-	-	-	-	-	-	-	0.01260%	-	32.31357%	67.67383%	-	100.00000%
			Default revenue by function	-	-	-	-	-	-	-	-	-	-	59	-	316,076	316,076	-	467,058
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	316,076	(316,076)	-	-
			Adjusted revenue by function	-	-	-	-	-	-	-	-	-	-	59	-	466,999	-	-	467,058
01-57	6300 Lottery: Instructional Materials	378,481	Expenditures by function	393,996	-	-	-	-	-	-	-	-	-	-	-	-	-	-	393,996
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by function	378,481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	378,481
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Actuals  
2016-17 Unaudited Actuals  
Conversion from Governmental Funds to Governmental Activities  
Identification of Program Revenues by Function  
Detail

		Adjusted revenue by function	378,481	-	-	-	-	-	-	-	-	-	-	-	-	378,481
01-57 6387 Career Technical Education Incentive (	663,083	Expenditures by function	475,706	155,137	-	1,598	-	-	-	1,617	-	-	29,026	-	-	663,084
		Percentage of total	71.74144%	23.39628%	-	0.24100%	-	-	-	0.24386%	-	-	4.37742%	-	-	100.00000%
		Default revenue by function	475,705	155,137	-	1,598	-	-	-	1,617	-	-	29,026	-	-	663,083
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	475,705	155,137	-	1,598	-	-	-	1,617	-	-	29,026	-	-	663,083
01-57 6500 Special Education	2,422,405	Expenditures by function	7,592,230	417,896	-	6,555	-	-	187,362	-	-	-	268,120	-	12,304	8,484,467
		Percentage of total	89.48388%	4.92542%	-	0.07726%	-	-	2.20829%	-	-	-	3.16013%	-	0.14502%	100.00000%
		Default revenue by function	2,167,662	119,314	-	1,872	-	-	53,494	-	-	-	76,551	-	3,513	2,422,406
		User adjustments	(1)	-	-	-	-	-	-	-	-	-	-	-	-	(1)
		Adjusted revenue by function	2,167,661	119,314	-	1,872	-	-	53,494	-	-	-	76,551	-	3,513	2,422,405
01-57 6501 Special Ed: State Local Assistance Gr	2,437	Expenditures by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Default revenue by function	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		User adjustments	2,437	-	-	-	-	-	-	-	-	-	-	-	-	2,437
		Adjusted revenue by function	2,437	-	-	-	-	-	-	-	-	-	-	-	-	2,437
01-57 6512 Special Ed: Mental Health Services	307,054	Expenditures by function	241,616	-	-	-	-	-	304,570	-	-	-	21,406	-	-	567,592
		Percentage of total	42.56861%	-	-	-	-	-	53.66002%	-	-	-	3.77137%	-	-	100.00000%
		Default revenue by function	130,709	-	-	-	-	-	164,765	-	-	-	11,580	-	-	307,054
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	130,709	-	-	-	-	-	164,765	-	-	-	11,580	-	-	307,054
01-57 7010 Agricultural Career Technical Educatio	67,289	Expenditures by function	48,624	2,401	-	-	-	-	-	-	-	-	16,264	-	-	67,289
		Percentage of total	72.26144%	3.56819%	-	-	-	-	-	-	-	-	24.17037%	-	-	100.00000%
		Default revenue by function	48,624	2,401	-	-	-	-	-	-	-	-	16,264	-	-	67,289
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	48,624	2,401	-	-	-	-	-	-	-	-	16,264	-	-	67,289
01-57 7338 College Readiness Block Grant	903,942	Expenditures by function	56,914	-	-	-	-	-	-	-	-	-	-	-	-	56,914
		Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
		Default revenue by function	903,942	-	-	-	-	-	-	-	-	-	-	-	-	903,942
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	903,942	-	-	-	-	-	-	-	-	-	-	-	-	903,942
01-57 7690 STRS On-Behalf Pension Contribution:	2,031,149	Expenditures by function	1,616,301	96,975	15,707	113,307	-	-	119,955	37,625	-	-	31,280	-	-	2,031,150
		Percentage of total	79.57566%	4.77439%	0.77331%	5.57847%	-	-	5.90577%	1.85240%	-	-	1.54001%	-	-	100.00001%
		Default revenue by function	1,616,300	96,975	15,707	113,307	-	-	119,955	37,625	-	-	31,280	-	-	2,031,149
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	1,616,300	96,975	15,707	113,307	-	-	119,955	37,625	-	-	31,280	-	-	2,031,149
01-57 7810 Other Restricted State	521,645	Expenditures by function	506,685	-	-	-	-	-	71,519	-	-	-	25,081	-	-	603,285
		Percentage of total	83.98767%	-	-	-	-	-	11.85493%	-	-	-	4.15740%	-	-	100.00000%
		Default revenue by function	438,117	-	-	-	-	-	61,841	-	-	-	21,687	-	-	521,645
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	438,117	-	-	-	-	-	61,841	-	-	-	21,687	-	-	521,645
01-57 9010 Other Restricted Local	258,053	Expenditures by function	87,745	-	3	10,029	-	-	-	3,247	-	-	24,085	9,496,266	7,416,052	17,037,427
		Percentage of total	0.51501%	-	0.00002%	0.05886%	-	-	-	0.01906%	-	-	0.14137%	55.73768%	43.52800%	100.00000%
		Default revenue by function	1,329	-	-	152	-	-	-	49	-	-	365	143,833	112,325	258,053
		User adjustments	143,833	-	-	-	-	-	-	-	-	-	-	(143,833)	-	-
		Adjusted revenue by function	145,162	-	-	152	-	-	49	-	-	-	365	-	112,325	258,053
Total Operating Grants & Contributions (from fund consolidation worksheet)	15,090,909															
		Subtotal of Operating Grants and Contributions by function:	8,697,554	1,057,031	201,819	273,150	9,414	2,755,052	996,078	73,513	-	-	444,096	470,877	112,325	15,090,909
Unbalanced		User identification of conversion entries, adjustments, and rounding differences, by function:														3,644,500
Unbalanced		Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	8,697,554	1,057,031	201,819	273,150	9,414	2,755,052	996,078	73,513	-	-	444,096	470,877	112,325	15,090,909

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																
		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Funds: Resource	Program Revenues by Resource																	
	Total Capital Grants & Contributions (from fund consolidation worksheet)																	
Subtotal of Capital Grants and Contributions by function:																		
User identification of conversion entries, adjustments, and rounding differences, by function:																		
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																		

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds	Resource	Program Revenues by Resource													Total			
		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	
	Total Charges for Services	-																
Adjusted Charges for Services by function:																		

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Funds	Resource																	
	Program Revenues by Resource																	
Total Operating Grants & Contributions		-																
Adjusted Operating Grants and Contributions by function:																		





Charges for Services: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource	Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g.,	847,946	-	-	-	-	-	821,380	-	-	-	-	26,566	-	-	-	-	847,946
9010	Other Restricted Local	33,794	174	-	-	20	-	18,836	-	6	-	-	-	-	48	-	14,710	33,794
Total Charges for Services (from fund consolidation worksheet)		881,740																
Subtotal of Charges for Services by function:			174	-	-	20	-	840,216	-	6	-	-	26,566	-	48	-	14,710	881,740
User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Adjusted Charges for Services by function (agrees to conversion worksheet):			174	-	-	20	-	840,216	-	6	-	-	26,566	-	48	-	14,710	881,740

Operating Grants and Contributions: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource		Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
9010	NCLB: Title I, Part A, Basic Grants Lov	1,749,452	974,096	301,452	186,112	22,727	9,414	-	177,559	1,197	-	-	76,895	-	-	-	-	1,749,452
3060	NCLB: Title I, Part C, Migrant Ed (Reg	551,450	114,675	80,729	-	32,392	-	-	296,724	497	-	-	26,433	-	-	-	-	551,450
3310	Special Ed: IDEA Basic Local Assistan	1,213,138	1,063,118	-	-	92,714	-	-	88	-	-	-	57,218	-	-	-	-	1,213,138
3550	Carl D. Perkins Career and Technical I	252,886	208,723	15,973	-	-	-	-	-	16,264	-	-	11,926	-	-	-	-	252,886
4035	ESEA: Title II, Part A, Teacher Quality	214,990	-	204,850	-	-	-	-	-	-	-	-	10,140	-	-	-	-	214,990
4201	ESEA: Title III, Immigrant Education Pi	3,100	-	2,778	-	176	-	-	-	-	-	-	146	-	-	-	-	3,100
4203	ESEA: Title III, English Learner Studen	111,070	29,804	75,856	-	3,232	-	-	-	-	-	-	2,178	-	-	-	-	111,070
5310	Child Nutrition: School Programs (e.g.,	2,812,172	-	-	-	-	-	2,724,066	-	-	-	-	88,106	-	-	-	-	2,812,172
5330	Child Nutrition: Summer Food Service	31,857	-	-	-	-	-	30,986	-	-	-	-	871	-	-	-	-	31,857
5640	Medi-Cal Billing Option	128,198	-	1,566	-	4,980	-	-	121,652	-	-	-	-	-	-	-	-	128,198
6230	California Clean Energy Jobs Act	467,058	-	-	-	-	-	-	-	-	-	-	59	-	466,999	-	-	467,058
6300	Lottery: Instructional Materials	378,481	378,481	-	-	-	-	-	-	-	-	-	-	-	-	-	-	378,481
6387	Career Technical Education Incentive (	663,083	475,705	155,137	-	1,598	-	-	-	1,617	-	-	29,026	-	-	-	-	663,083
6500	Special Education	2,422,405	2,167,661	119,314	-	1,872	-	-	53,494	-	-	-	76,551	-	3,513	-	-	2,422,405
6501	Special Ed: State Local Assistance Gr	2,437	2,437	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,437
6512	Special Ed: Mental Health Services	307,054	130,709	-	-	-	-	-	164,765	-	-	-	11,580	-	-	-	-	307,054
7010	Agricultural Career Technical Educatio	67,289	48,624	2,401	-	-	-	-	-	16,264	-	-	-	-	-	-	-	67,289
7338	College Readiness Block Grant	903,942	903,942	-	-	-	-	-	-	-	-	-	-	-	-	-	-	903,942
7690	STRS On-Behalf Pension Contribution:	2,031,149	1,616,300	96,975	15,707	113,307	-	-	119,955	37,625	-	-	31,280	-	-	-	-	2,031,149
7810	Other Restricted State	521,645	438,117	-	-	-	-	-	61,841	-	-	-	21,687	-	-	-	-	521,645
9010	Other Restricted Local	258,053	145,162	-	-	152	-	-	-	49	-	-	-	-	365	-	112,325	258,053
Total Operating Grants & Contributions (from fund consolidation worksheet)		15,090,909																
Subtotal of Operating Grants and Contributions by function:			8,697,554	1,057,031	201,819	273,150	9,414	2,755,052	996,078	73,513	-	-	444,096	-	470,877	-	112,325	15,090,909
Unbalanced User identification of conversion entries, adjustments, and rounding differences, by function:																		3,644,500
Unbalanced Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):			8,697,554	1,057,031	201,819	273,150	9,414	2,755,052	996,078	73,513	-	-	444,096	-	470,877	-	112,325	15,090,909

Capital Grants and Contributions: Governmental Activities Resource	Program Revenues by Resource	Summary of revenues by function														Total	
		Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500		9000
Total Capital Grants & Contributions (from fund consolidation worksheet)	-																
Subtotal of Capital Grants and Contributions by function:	-																
User identification of conversion entries, adjustments, and rounding differences, by function:																	
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):	-																

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services																	
Adjusted Charges for Services by function:																	

Operating Grants and Contributions: Business-type Activities Resource	Program Revenues by Resource	Summary of revenues by function															
		Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions	-																
Adjusted Operating Grants and Contributions by function:																	

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function																
		Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Resource	Program Revenues by Resource																	
	Total Capital Grants & Contributions	-																
Adjusted Capital Grants and Contributions by function:																		

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Governmental activities</b>							
Instruction	62,651,427	174	8,697,554	0	(53,953,699)		(53,953,699)
Instruction-related services:							
Instructional supervision and administration	4,596,297	0	1,057,031	0	(3,539,266)		(3,539,266)
Instructional library, media and technology	2,999,391	0	201,819	0	(2,797,572)		(2,797,572)
School site administration	5,757,336	20	273,150	0	(5,484,166)		(5,484,166)
Pupil services:							
Home-to-school transportation	1,750,184	0	9,414	0	(1,740,770)		(1,740,770)
Food services	3,219,948	840,216	2,755,052	0	375,320		375,320
All other pupil services	8,411,379	0	996,078	0	(7,415,301)		(7,415,301)
General administration:							
Centralized data processing	229,393	0	0	0	(229,393)		(229,393)
All other general administration	4,810,616	26,566	444,096	0	(4,339,954)		(4,339,954)
Plant services	10,969,197	48	470,877	0	(10,498,272)		(10,498,272)
Ancillary services	2,881,600	6	73,513	0	(2,808,081)		(2,808,081)
Community services	0	0	0	0	0		0
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	3,598,528				(3,598,528)		(3,598,528)
Other outgo	127,452	14,710	112,325	0	(417)		(417)
Depreciation (unallocated)*	4,321,003				(4,321,003)		(4,321,003)
<b>Business-type activities</b>							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
<b>Total expenses</b>	<b>116,323,751</b>	<b>881,740</b>	<b>15,090,909</b>	<b>0</b>	<b>(100,351,102)</b>	<b>0</b>	<b>(100,351,102)</b>
<b>General revenues:</b>							
Taxes and subventions:							
Taxes levied for general purposes					32,220,765	0	32,220,765
Taxes levied for debt service					6,891,321	0	6,891,321
Taxes levied for other specific purposes					62,249	0	62,249
Federal and state aid not restricted to specific purposes					50,264,502	0	50,264,502
Interest and investment earnings					65,713	0	65,713
Interagency revenues					15,542	0	15,542
Miscellaneous					2,694,226	0	2,694,226
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
<b>Total general revenues, special and extraordinary items, and transfers</b>					<b>92,214,318</b>	<b>0</b>	<b>92,214,318</b>
					<b>Change in net position</b>	<b>0</b>	<b>(8,136,784)</b>
Net position beginning					29,521,881	0	29,521,881
Net position ending					21,385,097	0	21,385,097

\*This amount excludes depreciation that is included in the direct expenses of various programs.



<b>Total change in fund balances, governmental funds:</b>		(7,910,186)
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
	Expenditures for capital outlay: 12,277,401	
	Depreciation expense: <u>(4,321,003)</u>	
	Net:	7,956,398
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		4,852,713
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:		-
Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:		
	Prepaid debt insurance incurred during the period: -	
	Prepaid debt insurance amortized for the period: <u>-</u>	
	Net:	-
Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:		151,485
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:		-
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:		-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:		(857,718)
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:		47,351
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:		122,500
<hr/>		
Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was:		(8,766,982)
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:		(392,015)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:		-
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:		-
Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is:		283,115
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:		21,052
<b>Change in net position of governmental activities (minor differences may be due to rounding):</b>		<b>(4,492,287)</b>

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
<b>Assets</b>			
Cash	57,917,576	0	57,917,576
Investments	0	0	0
Receivables	6,541,174	0	6,541,174
Due from (to) other funds	0	0	0
Stores	221,385	0	221,385
Prepaid expenses	17,668	0	17,668
Other current assets	0	0	0
Capital assets:			
Land	10,643,402	0	10,643,402
Land Improvements	19,492,934	0	19,492,934
Buildings	129,215,716	0	129,215,716
Equipment	19,526,822	0	19,526,822
Work in progress	17,536,938	0	17,536,938
Less accumulated depreciation	<u>(52,668,589)</u>	<u>0</u>	<u>(52,668,589)</u>
Total assets	<u>208,445,026</u>	<u>0</u>	<u>208,445,026</u>
<b>Deferred Outflows of Resources</b>	59,440,553	0	59,440,553
<b>Liabilities</b>			
Accounts payable and other current liabilities	6,380,925	0	6,380,925
Current loans	0	0	0
Unearned revenue	2,338,015	0	2,338,015
Long-term liabilities:	235,303,803	0	235,303,803
Due within one year	7,180,176		7,180,176
Due in more than one year	<u>228,123,627</u>		<u>228,123,627</u>
Total liabilities	<u>244,022,743</u>	<u>0</u>	<u>244,022,743</u>
<b>Deferred Inflows of Resources</b>	2,477,739	0	2,477,739
<b>Net Position</b>			
Net investment in capital assets			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net position	<u>21,385,097</u>	<u>0</u>	<u>21,385,097</u>
	<b>Unbalanced</b>		

**Total fund balances, governmental funds:** 56,313,268

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	196,415,812	
Accumulated depreciation:	(52,668,589)	
Net:		143,747,223

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

-

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was:

(1,189,205)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

-

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	94,072,390	
State school building loans payable	-	
Net Pension Liability (Asset)	126,251,945	
Net OPEB Obligation	11,420,802	
Compensated absences payable	461,368	
Certificates of participation payable	3,064,799	
Capital leases payable	-	
Lease revenue bonds payable	-	
Other general long-term debt	32,499	
Deferred gain or loss on debt refunding	(1,514,699)	
Total:		(233,789,104)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions 57,925,854

Unaudited Actuals  
2016-17 Unaudited Actuals  
Reconciliation of the  
Governmental Funds Balance Sheet to the  
Statement of Net Position

Deferred inflows of resources relating  
to pensions (2,477,739)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

854,800

**Total net position, governmental activities (minor differences may be due to rounding):**

21,385,097