

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

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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) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 17,498,041.74 | 787,445.26 | 18,285,487.00 | 18,294,024.00 | 750,000.00 | 19,044,024.00 | 4.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 286,684.00 | 286,684.00 | 0.00 | 284,678.00 | 284,678.00 | -0.7% |
| 3) Other State Revenue | | 8300-8599 | 534,110.12 | 980,906.38 | 1,515,016.50 | 438,500.00 | 980,696.00 | 1,419,196.00 | -6.3% |
| 4) Other Local Revenue | | 8600-8799 | 5,764,127.59 | 224,489.42 | 5,988,617.01 | 5,376,909.00 | 170,269.00 | 5,547,178.00 | -7.4% |
| 5) TOTAL, REVENUES | | | 23,796,279.45 | 2,279,525.06 | 26,075,804.51 | 24,109,433.00 | 2,185,643.00 | 26,295,076.00 | 0.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 10,515,013.64 | 1,263,768.65 | 11,778,782.29 | 10,933,075.00 | 1,440,018.00 | 12,373,093.00 | 5.0% |
| 2) Classified Salaries | | 2000-2999 | 2,419,617.94 | 1,118,360.33 | 3,537,978.27 | 2,668,627.00 | 1,206,160.00 | 3,874,787.00 | 9.5% |
| 3) Employee Benefits | | 3000-3999 | 3,945,409.34 | 1,670,110.26 | 5,615,519.60 | 4,352,478.00 | 1,728,828.00 | 6,081,306.00 | 8.3% |
| 4) Books and Supplies | | 4000-4999 | 780,031.56 | 133,178.56 | 913,210.12 | 903,750.00 | 150,281.00 | 1,054,031.00 | 15.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,492,413.78 | 1,451,638.34 | 2,944,052.12 | 1,702,937.00 | 1,551,454.00 | 3,254,391.00 | 10.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 6,874.71 | 6,874.71 | 0.00 | 10,000.00 | 10,000.00 | 45.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 137,363.41 | 137,363.41 | 0.00 | 146,850.00 | 146,850.00 | 6.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (437.76) | 437.76 | 0.00 | (150.00) | 150.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 19,152,048.50 | 5,781,732.02 | 24,933,780.52 | 20,560,717.00 | 6,233,741.00 | 26,794,458.00 | 7.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 4,644,230.95 | (3,502,206.96) | 1,142,023.99 | 3,548,716.00 | (4,048,098.00) | (499,382.00) | -143.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 323,346.00 | 0.00 | 323,346.00 | New |
| b) Transfers Out | | 7600-7629 | 645,413.27 | 0.00 | 645,413.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | (3,509,888.61) | 3,509,888.61 | 0.00 | (4,334,168.00) | 4,334,168.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (4,155,301.88) | 3,509,888.61 | (645,413.27) | (4,010,822.00) | 4,334,168.00 | 323,346.00 | -150.1% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 488,929.07 | 7,681.65 | 496,610.72 | (462,106.00) | 286,070.00 | (176,036.00) | -135.4% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,511,513.18 | 1,191,472.79 | 5,702,985.97 | 5,000,442.25 | 1,199,154.44 | 6,199,596.69 | 8.7% |
| 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) | | | 4,511,513.18 | 1,191,472.79 | 5,702,985.97 | 5,000,442.25 | 1,199,154.44 | 6,199,596.69 | 8.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,511,513.18 | 1,191,472.79 | 5,702,985.97 | 5,000,442.25 | 1,199,154.44 | 6,199,596.69 | 8.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,000,442.25 | 1,199,154.44 | 6,199,596.69 | 4,538,336.25 | 1,485,224.44 | 6,023,560.69 | -2.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 20,824.62 | 0.00 | 20,824.62 | 20,824.62 | 0.00 | 20,824.62 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,199,154.84 | 1,199,154.84 | 0.00 | 1,485,224.84 | 1,485,224.84 | 23.9% |
| 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 | 4,199,015.63 | 0.00 | 4,199,015.63 | 3,712,677.63 | 0.00 | 3,712,677.63 | -11.6% |
| Property Tax Variance | 0000 | 9780 | | | | 310,000.00 | | 310,000.00 | |
| Other 16/17 Restricted Balances | 0000 | 9780 | | | | 1,392,444.16 | | 1,392,444.16 | |
| Board Policy 10% Operating Reserves | 0000 | 9780 | | | | 1,930,063.73 | | 1,930,063.73 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 779,602.00 | 0.00 | 779,602.00 | 803,834.00 | 0.00 | 803,834.00 | 3.1% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.40) | (0.40) | 0.00 | (0.40) | (0.40) | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 5,993,135.94 | 935,891.66 | 6,929,027.60 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Fund | | 9130 | 1,000.00 | 0.00 | 1,000.00 | | | | |
| d) with Fiscal Agent | | 9135 | 2.01 | 0.00 | 2.01 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 111,445.65 | 265,231.98 | 376,677.63 | | | | |
| 4) Due from Grantor Government | | 9290 | 25,491.40 | 100,399.68 | 125,891.08 | | | | |
| 5) Due from Other Funds | | 9310 | 14,276.37 | 0.00 | 14,276.37 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 20,824.62 | 0.00 | 20,824.62 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 6,166,175.99 | 1,301,523.32 | 7,467,699.31 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 313,740.17 | 83,347.04 | 397,087.21 | | | | |
| 2) Due to Grantor Governments | | 9590 | 19,612.00 | 19,021.84 | 38,633.84 | | | | |
| 3) Due to Other Funds | | 9610 | 645,413.27 | 0.00 | 645,413.27 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 186,968.30 | 0.00 | 186,968.30 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,165,733.74 | 102,368.88 | 1,268,102.62 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 5,000,442.25 | 1,199,154.44 | 6,199,596.69 | | | | |

| | | | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 736,040.00 | 0.00 | 736,040.00 | 722,429.00 | 0.00 | 722,429.00 | -1.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 271,370.00 | 0.00 | 271,370.00 | 267,714.00 | 0.00 | 267,714.00 | -1.3% |
| State Aid - Prior Years | | 8019 | 201.00 | 0.00 | 201.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 75,172.26 | 0.00 | 75,172.26 | 75,000.00 | 0.00 | 75,000.00 | -0.2% |
| 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 | 15,775,702.28 | 0.00 | 15,775,702.28 | 16,519,025.00 | 0.00 | 16,519,025.00 | 4.7% |
| Unsecured Roll Taxes | | 8042 | 815,051.37 | 0.00 | 815,051.37 | 867,856.00 | 0.00 | 867,856.00 | 6.5% |
| Prior Years' Taxes | | 8043 | (17,495.17) | 0.00 | (17,495.17) | 0.00 | 0.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 17,656,041.74 | 0.00 | 17,656,041.74 | 18,452,024.00 | 0.00 | 18,452,024.00 | 4.5% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (158,000.00) | | (158,000.00) | (158,000.00) | | (158,000.00) | 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 | 787,445.26 | 787,445.26 | 0.00 | 750,000.00 | 750,000.00 | -4.8% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 17,498,041.74 | 787,445.26 | 18,285,487.00 | 18,294,024.00 | 750,000.00 | 19,044,024.00 | 4.1% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 222,016.00 | 222,016.00 | 0.00 | 220,000.00 | 220,000.00 | -0.9% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 27,496.00 | 27,496.00 | 0.00 | 27,410.00 | 27,410.00 | -0.3% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 19,466.00 | 19,466.00 | | 19,768.00 | 19,768.00 | 1.6% |
| 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 | | 17,706.00 | 17,706.00 | | 17,500.00 | 17,500.00 | -1.2% |
| Title III, Part A, Immigrant Education Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|---------------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 286,684.00 | 286,684.00 | 0.00 | 284,678.00 | 284,678.00 | -0.7% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 12,717.00 | 12,717.00 | | 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 | 327,745.00 | 0.00 | 327,745.00 | 263,500.00 | 0.00 | 263,500.00 | -19.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 205,694.08 | 67,796.51 | 273,490.59 | 175,000.00 | 60,000.00 | 235,000.00 | -14.1% |
| 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 | | 2,260.00 | 2,260.00 | | 2,000.00 | 2,000.00 | -11.5% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| 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 | 671.04 | 898,132.87 | 898,803.91 | 0.00 | 918,696.00 | 918,696.00 | 2.2% |
| TOTAL, OTHER STATE REVENUE | | | 534,110.12 | 980,906.38 | 1,515,016.50 | 438,500.00 | 980,696.00 | 1,419,196.00 | -6.3% |

| | | | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 1,203,642.78 | 0.00 | 1,203,642.78 | 1,196,800.00 | 0.00 | 1,196,800.00 | -0.6% |
| 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 | 2,106,283.77 | 0.00 | 2,106,283.77 | 2,124,109.00 | 0.00 | 2,124,109.00 | 0.8% |
| Interest | | 8660 | 72,431.11 | 0.00 | 72,431.11 | 45,000.00 | 0.00 | 45,000.00 | -37.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 92,741.42 | 92,741.42 | 0.00 | 50,000.00 | 50,000.00 | -46.1% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 4,583.75 | 4,583.75 | 0.00 | 1,850.00 | 1,850.00 | -59.6% |
| All Other Local Revenue | | 8699 | 2,381,769.93 | 127,164.25 | 2,508,934.18 | 2,011,000.00 | 118,419.00 | 2,129,419.00 | -15.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,764,127.59 | 224,489.42 | 5,988,617.01 | 5,376,909.00 | 170,269.00 | 5,547,178.00 | -7.4% |
| TOTAL, REVENUES | | | 23,796,279.45 | 2,279,525.06 | 26,075,804.51 | 24,109,433.00 | 2,185,643.00 | 26,295,076.00 | 0.8% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 8,959,529.80 | 1,018,046.19 | 9,977,575.99 | 9,342,008.00 | 1,049,762.00 | 10,391,770.00 | 4.2% |
| Certificated Pupil Support Salaries | | 1200 | 442,605.39 | 78,508.46 | 521,113.85 | 478,515.00 | 216,026.00 | 694,541.00 | 33.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,083,658.45 | 167,214.00 | 1,250,872.45 | 1,101,052.00 | 174,230.00 | 1,275,282.00 | 2.0% |
| Other Certificated Salaries | | 1900 | 29,220.00 | 0.00 | 29,220.00 | 11,500.00 | 0.00 | 11,500.00 | -60.6% |
| TOTAL, CERTIFICATED SALARIES | | | 10,515,013.64 | 1,263,768.65 | 11,778,782.29 | 10,933,075.00 | 1,440,018.00 | 12,373,093.00 | 5.0% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 226,854.25 | 734,239.89 | 961,094.14 | 273,792.00 | 797,655.00 | 1,071,447.00 | 11.5% |
| Classified Support Salaries | | 2200 | 891,777.26 | 290,173.05 | 1,181,950.31 | 978,574.00 | 313,493.00 | 1,292,067.00 | 9.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 370,207.87 | 55,305.32 | 425,513.19 | 402,102.00 | 55,305.00 | 457,407.00 | 7.5% |
| Clerical, Technical and Office Salaries | | 2400 | 854,247.41 | 38,642.07 | 892,889.48 | 930,503.00 | 39,707.00 | 970,210.00 | 8.7% |
| Other Classified Salaries | | 2900 | 76,531.15 | 0.00 | 76,531.15 | 83,656.00 | 0.00 | 83,656.00 | 9.3% |
| TOTAL, CLASSIFIED SALARIES | | | 2,419,617.94 | 1,118,360.33 | 3,537,978.27 | 2,668,627.00 | 1,206,160.00 | 3,874,787.00 | 9.5% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 1,315,308.16 | 1,076,208.89 | 2,391,517.05 | 1,600,209.00 | 1,094,534.00 | 2,694,743.00 | 12.7% |
| PERS | | 3201-3202 | 304,625.23 | 172,261.49 | 476,886.72 | 402,919.00 | 205,845.00 | 608,764.00 | 27.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 332,179.85 | 111,832.28 | 444,012.13 | 367,611.00 | 131,098.00 | 498,709.00 | 12.3% |
| Health and Welfare Benefits | | 3401-3402 | 767,369.36 | 191,118.08 | 958,487.44 | 742,095.00 | 172,420.00 | 914,515.00 | -4.6% |
| Unemployment Insurance | | 3501-3502 | 6,467.17 | 1,144.18 | 7,611.35 | 7,079.00 | 1,364.00 | 8,443.00 | 10.9% |
| Workers' Compensation | | 3601-3602 | 197,527.11 | 34,945.52 | 232,472.63 | 216,162.00 | 41,650.00 | 257,812.00 | 10.9% |
| OPEB, Allocated | | 3701-3702 | 661,179.81 | 0.00 | 661,179.81 | 657,664.00 | 0.00 | 657,664.00 | -0.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 360,752.65 | 82,599.82 | 443,352.47 | 358,739.00 | 81,917.00 | 440,656.00 | -0.6% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,945,409.34 | 1,670,110.26 | 5,615,519.60 | 4,352,478.00 | 1,728,828.00 | 6,081,306.00 | 8.3% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 107,132.02 | 54,537.60 | 161,669.62 | 205,200.00 | 60,000.00 | 265,200.00 | 64.0% |
| Books and Other Reference Materials | | 4200 | 32,618.77 | 0.00 | 32,618.77 | 0.00 | 0.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 488,920.66 | 67,882.62 | 556,803.28 | 394,550.00 | 84,818.00 | 479,368.00 | -13.9% |
| Noncapitalized Equipment | | 4400 | 151,360.11 | 10,758.34 | 162,118.45 | 304,000.00 | 5,463.00 | 309,463.00 | 90.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 780,031.56 | 133,178.56 | 913,210.12 | 903,750.00 | 150,281.00 | 1,054,031.00 | 15.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 345,216.19 | 345,216.19 | 0.00 | 337,462.00 | 337,462.00 | -2.2% |
| Travel and Conferences | | 5200 | 175,242.18 | 44,745.27 | 219,987.45 | 525,700.00 | 32,454.00 | 558,154.00 | 153.7% |
| Dues and Memberships | | 5300 | 29,673.81 | 399.00 | 30,072.81 | 41,049.00 | 400.00 | 41,449.00 | 37.8% |
| Insurance | | 5400 - 5450 | 128,470.42 | 0.00 | 128,470.42 | 105,000.00 | 0.00 | 105,000.00 | -18.3% |
| Operations and Housekeeping Services | | 5500 | 302,506.73 | 0.00 | 302,506.73 | 341,235.00 | 0.00 | 341,235.00 | 12.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 87,667.88 | 149,132.46 | 236,800.34 | 87,750.00 | 134,737.00 | 222,487.00 | -6.0% |
| Transfers of Direct Costs | | 5710 | (2,226.20) | 2,226.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 702,226.96 | 909,891.22 | 1,612,118.18 | 535,503.00 | 1,046,301.00 | 1,581,804.00 | -1.9% |
| Communications | | 5900 | 68,852.00 | 28.00 | 68,880.00 | 66,700.00 | 100.00 | 66,800.00 | -3.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,492,413.78 | 1,451,638.34 | 2,944,052.12 | 1,702,937.00 | 1,551,454.00 | 3,254,391.00 | 10.5% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 6,874.71 | 6,874.71 | 0.00 | 10,000.00 | 10,000.00 | 45.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 6,874.71 | 6,874.71 | 0.00 | 10,000.00 | 10,000.00 | 45.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 15,461.60 | 15,461.60 | 0.00 | 0.00 | 0.00 | -100.0% |
| Payments to County Offices | | 7142 | 0.00 | 117,318.06 | 117,318.06 | 0.00 | 145,000.00 | 145,000.00 | 23.6% |
| 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 | 4,583.75 | 4,583.75 | 0.00 | 1,850.00 | 1,850.00 | -59.6% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 137,363.41 | 137,363.41 | 0.00 | 146,850.00 | 146,850.00 | 6.9% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (437.76) | 437.76 | 0.00 | (150.00) | 150.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (437.76) | 437.76 | 0.00 | (150.00) | 150.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | | | | | | | |
| | | | 19,152,048.50 | 5,781,732.02 | 24,933,780.52 | 20,560,717.00 | 6,233,741.00 | 26,794,458.00 | 7.5% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 323,346.00 | 0.00 | 323,346.00 | New |
| 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 | 323,346.00 | 0.00 | 323,346.00 | New |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 645,413.27 | 0.00 | 645,413.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 645,413.27 | 0.00 | 645,413.27 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (3,509,888.61) | 3,509,888.61 | 0.00 | (4,334,168.00) | 4,334,168.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (3,509,888.61) | 3,509,888.61 | 0.00 | (4,334,168.00) | 4,334,168.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (4,155,301.88) | 3,509,888.61 | (645,413.27) | (4,010,822.00) | 4,334,168.00 | 323,346.00 | -150.1% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 158,000.00 | 158,000.00 | 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 | 10,975.96 | 8,000.00 | -27.1% |
| 5) TOTAL, REVENUES | | | 168,975.96 | 166,000.00 | -1.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,558.13 | 45,000.00 | 1659.1% |
| 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 | | | 2,558.13 | 45,000.00 | 1659.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 166,417.83 | 121,000.00 | -27.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 166,417.83 | 121,000.00 | -27.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,117,722.67 | 1,284,140.50 | 14.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,117,722.67 | 1,284,140.50 | 14.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,117,722.67 | 1,284,140.50 | 14.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,284,140.50 | 1,405,140.50 | 9.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 1,284,140.50 | 0.00 | -100.0% |
| Committed to Building Maintenance and Rep | 0000 | 9760 | 1,284,140.50 | | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 1,405,140.50 | New |
| Committed for Building Maintenance and Re | 0000 | 9780 | | 1,405,140.50 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,280,794.13 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 3,346.37 | | |
| 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 | | | 1,284,140.50 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,284,140.50 | | |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 158,000.00 | 158,000.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 158,000.00 | 158,000.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,975.96 | 8,000.00 | -27.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 10,975.96 | 8,000.00 | -27.1% |
| TOTAL, REVENUES | | | 168,975.96 | 166,000.00 | -1.8% |

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

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,558.13 | 45,000.00 | 1659.1% |
| 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% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,558.13 | 45,000.00 | 1659.1% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,558.13 | 45,000.00 | 1659.1% |

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

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 67,115.31 | 60,000.00 | -10.6% |
| 5) TOTAL, REVENUES | | | 67,115.31 | 60,000.00 | -10.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 67,115.31 | 60,000.00 | -10.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 645,413.27 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 323,346.00 | New |
| 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 | | | 645,413.27 | (323,346.00) | -150.1% |

| Description | | | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|------|------|------------------------------|-------------------|-----------------------|
| Resource Codes Object Codes | | | | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 712,528.58 | (263,346.00) | -137.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,079,416.10 | 7,791,944.68 | 10.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,079,416.10 | 7,791,944.68 | 10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,079,416.10 | 7,791,944.68 | 10.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,791,944.68 | 7,528,598.68 | -3.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 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 | 7,791,944.68 | 7,528,598.68 | -3.4% |
| PBS Amortization | 0000 | 9780 | | 444,050.00 | |
| PBS Site Maintenance | 0000 | 9780 | | 100,000.00 | |
| Construction Reserve | 0000 | 9780 | | 3,000,000.00 | |
| Board Policy District 17% Reserve | 0000 | 9780 | | 3,984,548.68 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 7,127,519.27 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 19,012.14 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 645,413.27 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 7,791,944.68 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 7,791,944.68 | | |

| | | | 2016-17 | 2017-18 | Percent |
|--|----------------|--------------|-------------------|-----------|------------|
| Description | Resource Codes | Object Codes | Unaudited Actuals | Budget | Difference |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 67,115.31 | 60,000.00 | -10.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 67,115.31 | 60,000.00 | -10.6% |
| TOTAL, REVENUES | | | 67,115.31 | 60,000.00 | -10.6% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 645,413.27 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 645,413.27 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 323,346.00 | New |
| 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 | 323,346.00 | New |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 645,413.27 | (323,346.00) | -150.1% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 249,097.10 | 130,000.00 | -47.8% |
| 5) TOTAL, REVENUES | | | 249,097.10 | 130,000.00 | -47.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 206,199.73 | 216,514.00 | 5.0% |
| 3) Employee Benefits | | 3000-3999 | 53,926.34 | 68,999.00 | 28.0% |
| 4) Books and Supplies | | 4000-4999 | 10,092.94 | 40,500.00 | 301.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 63,057.35 | 67,036.00 | 6.3% |
| 6) Capital Outlay | | 6000-6999 | 5,709,494.27 | 27,023,452.00 | 373.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,042,770.63 | 27,416,501.00 | 353.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,793,673.53) | (27,286,501.00) | 371.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 30,000,000.00 | New |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 30,000,000.00 | New |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,793,673.53) | 2,713,499.00 | -146.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 23,151,533.33 | 17,357,859.80 | -25.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 23,151,533.33 | 17,357,859.80 | -25.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 23,151,533.33 | 17,357,859.80 | -25.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,357,859.80 | 20,071,358.80 | 15.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 17,357,859.80 | 20,071,358.80 | 15.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 19,903,356.01 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 69,944.76 | | |
| 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 | | | 19,973,300.77 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 2,601,164.60 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 14,276.37 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 2,615,440.97 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 17,357,859.80 | | |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 206,063.93 | 130,000.00 | -36.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 43,033.17 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 249,097.10 | 130,000.00 | -47.8% |
| TOTAL, REVENUES | | | 249,097.10 | 130,000.00 | -47.8% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 3,002.80 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 160,935.59 | 168,954.00 | 5.0% |
| Clerical, Technical and Office Salaries | | 2400 | 42,261.34 | 47,560.00 | 12.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 206,199.73 | 216,514.00 | 5.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 22,691.27 | 33,627.00 | 48.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 13,690.98 | 16,752.00 | 22.4% |
| Health and Welfare Benefits | | 3401-3402 | 14,194.60 | 15,090.00 | 6.3% |
| Unemployment Insurance | | 3501-3502 | 102.86 | 110.00 | 6.9% |
| Workers' Compensation | | 3601-3602 | 3,139.79 | 3,344.00 | 6.5% |
| 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 | 106.84 | 76.00 | -28.9% |
| TOTAL, EMPLOYEE BENEFITS | | | 53,926.34 | 68,999.00 | 28.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 10,092.94 | 40,500.00 | 301.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,092.94 | 40,500.00 | 301.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,639.98 | 3,200.00 | 21.2% |
| 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 | 35,535.99 | 30,000.00 | -15.6% |
| 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 | 24,870.29 | 33,736.00 | 35.6% |
| Communications | | 5900 | 11.09 | 100.00 | 801.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 63,057.35 | 67,036.00 | 6.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 39,128.51 | 5,000.00 | -87.2% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,670,365.76 | 27,018,452.00 | 376.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,709,494.27 | 27,023,452.00 | 373.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 6,042,770.63 | 27,416,501.00 | 353.7% |

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

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 30,000,000.00 | New |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 30,000,000.00 | New |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 30,000,000.00 | New |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 189,781.28 | 159,000.00 | -16.2% |
| 5) TOTAL, REVENUES | | | 189,781.28 | 159,000.00 | -16.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 131,526.67 | 150,000.00 | 14.0% |
| 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 | | | 131,526.67 | 150,000.00 | 14.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 58,254.61 | 9,000.00 | -84.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 58,254.61 | 9,000.00 | -84.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 483,673.86 | 541,928.47 | 12.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 483,673.86 | 541,928.47 | 12.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 483,673.86 | 541,928.47 | 12.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 541,928.47 | 550,928.47 | 1.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 541,928.47 | 0.00 | -100.0% |
| Committed to Capital Facilities Expenditures | 0000 | 9760 | 541,928.47 | | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 550,928.47 | New |
| Committed to Capital Facilities Expenditures | 0000 | 9780 | | 550,928.47 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 536,392.38 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 5,536.09 | | |
| 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 | | | 541,928.47 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 541,928.47 | | |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | |
| Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,424.19 | 4,000.00 | -9.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 185,357.09 | 155,000.00 | -16.4% |
| 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 | | | 189,781.28 | 159,000.00 | -16.2% |
| TOTAL, REVENUES | | | 189,781.28 | 159,000.00 | -16.2% |

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

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 131,526.67 | 150,000.00 | 14.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 131,526.67 | 150,000.00 | 14.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 131,526.67 | 150,000.00 | 14.0% |

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

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,687.95 | 500.00 | -81.4% |
| 5) TOTAL, REVENUES | | | 2,687.95 | 500.00 | -81.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 165,827.33 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 165,827.33 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (163,139.38) | 500.00 | -100.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (163,139.38) | 500.00 | -100.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 427,198.14 | 264,058.76 | -38.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 427,198.14 | 264,058.76 | -38.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 427,198.14 | 264,058.76 | -38.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 264,058.76 | 264,558.76 | 0.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 264,058.76 | 264,558.76 | 0.2% |
| Capital Outlay Expenditures | 0000 | 9780 | 264,058.76 | | |
| Capital Outlay Expenditures | 0000 | 9780 | | 264,558.76 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 263,356.28 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 702.48 | | |
| 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 | | | 264,058.76 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 264,058.76 | | |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,687.95 | 500.00 | -81.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,687.95 | 500.00 | -81.4% |
| TOTAL, REVENUES | | | 2,687.95 | 500.00 | -81.4% |

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

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 165,827.33 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 165,827.33 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 165,827.33 | 0.00 | -100.0% |

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

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

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 9,232.84 | 30,622.47 | 231.7% |
| 4) Other Local Revenue | | 8600-8799 | 4,049,794.14 | 2,959,515.25 | -26.9% |
| 5) TOTAL, REVENUES | | | 4,059,026.98 | 2,990,137.72 | -26.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 5,492,618.75 | 8,709,056.25 | 58.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,492,618.75 | 8,709,056.25 | 58.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,433,591.77) | (5,718,918.53) | 298.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 437,365.69 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 437,365.69 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 1,500.00 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,500.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,435,091.77) | (5,718,918.53) | 298.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,158,433.52 | 5,723,341.75 | -20.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,158,433.52 | 5,723,341.75 | -20.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,158,433.52 | 5,723,341.75 | -20.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,723,341.75 | 4,423.22 | -99.9% |
| 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 | | 9740 | 5,723,341.75 | 4,423.22 | -99.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,709,420.13 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 13,921.62 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 5,723,341.75 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 5,723,341.75 | | |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 9,232.84 | 30,622.47 | 231.7% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 9,232.84 | 30,622.47 | 231.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll | | 8611 | 3,790,617.49 | 2,839,300.67 | -25.1% |
| Unsecured Roll | | 8612 | 82,679.69 | 120,214.58 | 45.4% |
| Prior Years' Taxes | | 8613 | (709.17) | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 141,819.49 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 35,386.64 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,049,794.14 | 2,959,515.25 | -26.9% |
| TOTAL, REVENUES | | | 4,059,026.98 | 2,990,137.72 | -26.3% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 3,815,000.00 | 6,405,000.00 | 67.9% |
| Bond Interest and Other Service Charges | | 7434 | 1,677,618.75 | 2,304,056.25 | 37.3% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 5,492,618.75 | 8,709,056.25 | 58.6% |
| TOTAL, EXPENDITURES | | | 5,492,618.75 | 8,709,056.25 | 58.6% |

| Description | Resource Codes | Object Codes | 2016-17 Unaudited Actuals | 2017-18 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 437,365.69 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 437,365.69 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 437,365.69 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 437,365.69 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 1,500.00 | 0.00 | -100.0% |
| (d) TOTAL, USES | | | 1,500.00 | 0.00 | -100.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,500.00) | 0.00 | -100.0% |

| Description | 2016-17 Unaudited Actuals | | | 2017-18 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 1,244.50 | 1,244.08 | 1,244.50 | 1,260.00 | 1,260.00 | 1,260.00 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 93.99 | 92.36 | 93.99 | 88.00 | 88.00 | 88.00 |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 1,338.49 | 1,336.44 | 1,338.49 | 1,348.00 | 1,348.00 | 1,348.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 1,338.49 | 1,336.44 | 1,338.49 | 1,348.00 | 1,348.00 | 1,348.00 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|--------------|--------------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 3,502,038.00 | | 3,502,038.00 | | | 3,502,038.00 |
| Work in Progress | 355,110.00 | | 355,110.00 | 5,705,339.00 | | 6,060,449.00 |
| Total capital assets not being depreciated | 3,857,148.00 | 0.00 | 3,857,148.00 | 5,705,339.00 | 0.00 | 9,562,487.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 5,405,423.00 | | 5,405,423.00 | | | 5,405,423.00 |
| Buildings | 37,640,832.00 | | 37,640,832.00 | | | 37,640,832.00 |
| Equipment | 2,351,042.00 | | 2,351,042.00 | 172,702.00 | | 2,523,744.00 |
| Total capital assets being depreciated | 45,397,297.00 | 0.00 | 45,397,297.00 | 172,702.00 | 0.00 | 45,569,999.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (3,695,773.00) | (267,934.00) | (3,963,707.00) | | 139,967.00 | (4,103,674.00) |
| Buildings | (13,174,927.00) | (1,519,888.00) | (14,694,815.00) | | 759,943.00 | (15,454,758.00) |
| Equipment | (1,029,998.00) | (452,262.00) | (1,482,260.00) | | 226,131.00 | (1,708,391.00) |
| Total accumulated depreciation | (17,900,698.00) | (2,240,084.00) | (20,140,782.00) | 0.00 | 1,126,041.00 | (21,266,823.00) |
| Total capital assets being depreciated, net | 27,496,599.00 | (2,240,084.00) | 25,256,515.00 | 172,702.00 | 1,126,041.00 | 24,303,176.00 |
| Governmental activity capital assets, net | 31,353,747.00 | (2,240,084.00) | 29,113,663.00 | 5,878,041.00 | 1,126,041.00 | 33,865,663.00 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| 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 | 11,778,782.29 | 301 | 0.00 | 303 | 11,778,782.29 | 305 | 0.00 | | 307 | 11,778,782.29 | 309 |
| 2000 - Classified Salaries | 3,537,978.27 | 311 | 0.00 | 313 | 3,537,978.27 | 315 | 307,977.47 | | 317 | 3,230,000.80 | 319 |
| 3000 - Employee Benefits | 5,615,519.60 | 321 | 661,179.81 | 323 | 4,954,339.79 | 325 | 92,263.98 | | 327 | 4,862,075.81 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 913,210.12 | 331 | 0.00 | 333 | 913,210.12 | 335 | 229,721.75 | | 337 | 683,488.37 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 2,944,052.12 | 341 | 42,472.99 | 343 | 2,901,579.13 | 345 | 1,057,343.38 | | 347 | 1,844,235.75 | 349 |
| TOTAL | | | | | 24,085,889.60 | 365 | TOTAL | | | 22,398,583.02 | 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 | 9,977,575.99 | | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 961,094.14 | | 380 |
| 3. STRS. | 3101 & 3102 | 2,053,438.29 | | 382 |
| 4. PERS. | 3201 & 3202 | 173,320.72 | | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 243,253.16 | | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 703,016.67 | | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 5,483.59 | | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 167,486.15 | | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 330,852.23 | | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | 14,615,520.94 | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | 0.00 | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 0.00 | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 14,615,520.94 | | 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. | | 65.25% | | |
| 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) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 65.25% |
| 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). | 22,398,583.02 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|--------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 42,129,458.00 | (769,458.00) | 41,360,000.00 | | 3,815,000.00 | 37,545,000.00 | |
| 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 | | 4,339,803.00 | 4,339,803.00 | | | 4,339,803.00 | |
| Net Pension Liability | 15,497,998.00 | (2,187,962.00) | 13,310,036.00 | | | 13,310,036.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 187,142.00 | 0.00 | 187,142.00 | 0.00 | | 187,142.00 | |
| Governmental activities long-term liabilities | 57,814,598.00 | 1,382,383.00 | 59,196,981.00 | 0.00 | 3,815,000.00 | 55,381,981.00 | 0.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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) 982,566.12
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

| |
|--|
| |
|--|

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 19,288,534.23

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.09%

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) | 1,046,153.13 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 632,876.55 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 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) | 85,856.75 |
| 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) | 1,764,886.43 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 365,565.00 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,130,451.43 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 16,832,723.68 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 2,127,529.28 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 1,516,143.33 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 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) | 585,637.08 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 8,725.00 |
| 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) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 7,765.00 |
| 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) | 1,600,916.41 |
| 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) | 0.00 |
| 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) | 0.00 |
| 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 22,679,439.78 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 7.78%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 9.39%

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>1,764,886.43</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>0.00</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.17%) times Part III, Line B18); zero if negative | <u>365,565.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.17%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0.41%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>365,565.00</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>365,565.00</u> |

Unaudited Actuals
2016-17 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 71,378.80 | | 0.00 | 71,378.80 |
| 2. State Lottery Revenue | 8560 | 205,694.08 | | 67,796.51 | 273,490.59 |
| 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) | | 277,072.88 | 0.00 | 67,796.51 | 344,869.39 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | | 0.00 |
| 4. Books and Supplies | 4000-4999 | 150,296.85 | | 54,537.60 | 204,834.45 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 46,606.29 | | | 46,606.29 |
| 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) | | 196,903.14 | 0.00 | 54,537.60 | 251,440.74 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 80,169.74 | 0.00 | 13,258.91 | 93,428.65 |
| D. COMMENTS: | | | | | |

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

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

| 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 | 25,579,193.79 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 286,684.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 6,874.71 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 4,583.75 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 645,413.27 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 656,871.73 |
| 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) | | | | 24,635,638.06 |

| Section II - Expenditures Per ADA | | 2016-17 Annual ADA/ Exps. Per ADA |
|--|---------------|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 1,336.44 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 18,433.78 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 23,210,954.81 | 17,219.06 |
| 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) | 23,210,954.81 | 17,219.06 |
| B. Required effort (Line A.2 times 90%) | 20,889,859.33 | 15,497.15 |
| C. Current year expenditures (Line I.E and Line II.B) | 24,635,638.06 | 18,433.78 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 645,413.27 | | |
| Fund Reconciliation | | | | | | | 14,276.37 | 645,413.27 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 645,413.27 | 0.00 | | |
| Fund Reconciliation | | | | | | | 645,413.27 | 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 | 14,276.37 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 437,365.69 | 437,365.69 | | |
| 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 | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 0.00 | 0.00 | 1,082,778.96 | 1,082,778.96 | 659,689.64 | 659,689.64 |

Las Lomitas Elementary School District
Unaudited Actuals for 2016/17

| GENERAL FUND SUMMARY | | 2011-12 Audited Actuals | 2012-13 Audited Actuals | 2013-14 Audited Actuals | 2014-15 Audited Actuals | 2015-16 Audited Actuals | 2016-17 Unaudited Actuals | 2017-18 Projected Budget | 2018-19 Projected Budget | 2019-20 Projected Budget |
|---|-----------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------------|--------------------------------|--------------------------------|--------------------------------|
| A. REVENUES: | | | | | | | | | | |
| Object Code | | | | | | | | | | |
| LCFF/Revenue Limit Sources | 8010-8099 | 12,189,150 | 13,147,340 | 14,021,576 | 15,244,122 | 16,684,288 | 18,013,916 | 18,776,310 | 19,660,934 | 20,586,577 |
| Federal Revenues | 8100-8299 | 315,860 | 304,659 | 272,283 | 287,458 | 289,890 | 286,684 | 284,678 | 290,941 | 297,342 |
| Other State Revenues | 8300-8599 | 528,778 | 757,320 | 675,876 | 1,037,914 | 1,841,425 | 1,515,016 | 1,419,196 | 1,198,842 | 1,205,649 |
| Foundation | 8699 | 2,400,000 | 2,400,000 | 2,800,000 | 2,400,000 | 2,440,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Parcel Tax | 8621 | 1,182,836 | 1,192,719 | 1,196,797 | 1,197,106 | 1,196,694 | 1,203,643 | 1,196,800 | 1,196,800 | 1,196,800 |
| Rental Income | 8651-8658 | 1,828,884 | 1,873,056 | 1,941,964 | 1,941,019 | 2,061,418 | 2,106,284 | 2,124,109 | 2,176,266 | 2,234,098 |
| Other Local Revenues | 8600-8799 | 326,560 | 346,290 | 363,351 | 348,416 | 552,720 | 678,690 | 226,269 | 176,344 | 176,420 |
| Prop. 30 Ed Protection Account | 8012 | - | 270,814 | 271,180 | 272,606 | 272,000 | 271,571 | 267,714 | 267,200 | 267,200 |
| TOTAL REVENUES | | \$18,772,068 | \$20,292,198 | \$21,543,027 | \$22,728,641 | \$25,340,435 | 26,075,804 | 26,295,076 | 26,967,327 | 27,964,086 |
| B. EXPENDITURES: | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 9,103,623 | 9,874,105 | 10,354,056 | 10,962,631 | 11,426,945 | 11,778,779 | 12,373,093 | 12,616,027 | 12,841,372 |
| Classified Salaries | 2000-2999 | 2,614,647 | 2,720,611 | 2,916,331 | 3,163,230 | 3,437,469 | 3,537,977 | 3,874,787 | 3,991,685 | 4,027,041 |
| Employee Benefits | 3000-3999 | 3,038,273 | 4,660,341 | 3,623,267 | 4,507,393 | 4,843,786 | 5,615,520 | 6,081,306 | 6,458,028 | 6,954,747 |
| Books & Supplies | 4000-4999 | 724,005 | 756,705 | 1,077,962 | 878,048 | 1,016,916 | 913,211 | 1,054,031 | 974,936 | 996,384 |
| Prior year carryover | 4000-4999 | | | | | 0 | | | | |
| Svcs & Oth Oper Exp | 5000-5999 | 2,015,238 | 2,227,945 | 1,955,391 | 2,060,058 | 2,562,973 | 2,944,050 | 3,254,391 | 2,911,206 | 2,954,842 |
| Capital Outlay | 6000-6999 | 0 | 71,959 | 3,025,936 | 40,376 | 43,665 | 6,875 | 10,000 | 10,220 | 10,445 |
| Portables/Tech Reserves (4LL, 6LE, Tech/Furn/etc) | | 632,041 | 65,812 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo (excluding Transfers | 7100-7299 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| of Indirect/Direct Support Cost) | 7400-7499 | 176,500 | 168,244 | 233,065 | 202,463 | 216,598 | 137,368 | 146,850 | 150,668 | 154,585 |
| Direct Support/Indirect Costs | 7300-7399 | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | \$18,304,327 | \$20,545,722 | \$23,186,008 | \$21,814,199 | \$23,548,352 | 24,933,780 | 26,794,458 | 27,112,770 | 27,939,416 |
| C. REVENUES LESS EXPENDITURES | | \$467,741 | (\$253,524) | (\$1,642,981) | \$914,442 | \$1,792,083 | \$1,142,024 | (\$499,382) | (\$145,443) | \$24,670 |
| <i>Projected Change to Ending Fund Balance*</i> | | | | | | \$0 | | | | |
| D. OTHER SOURCES AND USES | | | | | | | | | | |
| Interfnd Transfers In (Fund 17) | 8910-8929 | 0 | 850,000 | 3,000,000 | 0 | 0 | - | 323,346 | 154,994 | 187 |
| Interfnd Transfers Out (Fnds 14&17) | 7610-7629 | 716,200 | 544,500 | 2,778,685 | 641,100 | 166,920 | 645,413 | - | - | - |
| Other Sources | 8930-8979 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Uses | 7630-7699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contrib to Restr Prog | 8980-8999 | 0 | 0 | 0 | 0 | 0 | - | 0 | 0 | 0 |
| TOTAL OTHER SOURCES AND USES | | (\$716,200) | \$305,500 | \$221,315 | (\$641,100) | (\$166,920) | (\$645,413) | \$323,346 | \$154,994 | \$187 |
| E. CHANGE IN FUND BALANCE | | (\$248,459) | \$51,976 | (\$1,421,666) | \$273,342 | \$1,625,163 | \$496,611 | (\$176,036) | \$9,551 | \$24,857 |
| F1) BEGINNING FUND BALANCE | | | | | | | | | | |
| a) As of July 1 - Unaudited (F1c) | 9791 | \$5,422,630 | \$5,174,171 | \$5,226,147 | \$3,804,481 | \$4,077,823 | \$5,702,986 | \$6,199,597 | \$6,023,561 | \$6,033,112 |
| b) Aud Adj/Restatements (F1d) | 9793-9795 | 0 | 0 | 0 | | | | | | |
| F2) ENDING FUND BALANCE, June 30 | | \$5,174,171 | \$5,226,147 | \$3,804,481 | \$4,077,823 | \$5,702,986 | \$6,199,597 | \$6,023,561 | \$6,033,112 | \$6,057,969 |
| COMPONENTS OF ENDING FUND BALANCE | | | | | | | | | | |
| Undesignated | | 3,175,143 | 3,046,367 | 1,409,344 | 1,599,228 | 546,343 | 0 | 0 | 0 | 0 |
| Designated (TBD at year end closing) | | 1,999,028 | 2,179,780 | 2,395,137 | 2,478,595 | 5,156,641 | 6,199,597 | 6,023,562 | 6,033,112 | 6,057,969 |

4% Required Reserve (REU)

760,821

843,609

3% Required Reserve (REU)

778,941

673,659

711,458

779,601

803,834

813,384

838,241

Las Lomitas School District

LAS LOMITAS SCHOOL DISTRICT GENERAL FUND SUMMARY

| | ← 2016-17 Unaudited Actuals → | | | ← 2017-18 Adopted Budget → | | | |
|-----------------------------------|-------------------------------|-------------------|--------------|----------------------------|-------------------|--------------|-----------------------------------|
| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total</u> | |
| INCOME | 23,796,280 | 2,279,524 | 26,075,804 | 24,109,433 | 2,185,643 | 26,295,076 | INCOME |
| EXPENDITURES | 19,154,710 | 5,779,070 | 24,933,780 | 20,560,867 | 6,233,591 | 26,794,458 | EXPENDITURES |
| INCREASE (DEFICIT) | | | 1,142,024 | | | (499,382) | INCREASE (DEFICIT) |
| BEGINNING BALANCE | | | 5,702,986 | | | 6,199,597 | BEGINNING BALANCE |
| TRANSFER IN | | | 0 | | | 323,346 | TRANSFER IN |
| TRANSFER TO OTHER FUNDS | | | 645,413 | | | 0 | TRANSFER TO OTHER FUNDS |
| ENDING BALANCE | | | 6,199,597 | | | 6,023,561 | ENDING BALANCE |
| COMPONENTS of ENDING FUND BALANCE | | | | | | | COMPONENTS of ENDING FUND BALANCE |
| Restricted | 0 | 0 | 136,963 | 0 | 0 | 136,963 | Restricted |
| Restricted Routine Maintenance | 0 | 0 | 1,062,191 | 0 | 0 | 1,348,261 | Restricted Routine Maintenance |
| Revolving Cash | 0 | 0 | 1,000 | 0 | 0 | 1,000 | Revolving Cash |
| Prepaid Expense | 0 | 0 | 20,825 | | | 20,825 | |
| Assigned | 0 | 0 | 4,199,016 | 0 | 0 | 3,712,678 | Assigned |
| Reserve for Econ Uncert | 0 | 0 | 779,602 | 0 | 0 | 803,834 | Reserve for Econ Uncert |
| <u>UNASSIGNED</u> | 0 | 0 | 0 | 0 | 0 | 0 | <u>UNASSIGNED</u> |

Las Lomitas School District

2017 - 2018 BUDGET - REVENUE SUMMARY

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|-------------|------------------------------|------------------------------|------------------------------|-------------------|
|-------------|------------------------------|------------------------------|------------------------------|-------------------|

REVENUE LIMIT SOURCES

| | | | | | |
|--------------|--|-------------------|-------------------|-------------------|-------------------|
| 8011 /19 | Principal Appt.-State Aide / Prior Years | 638,710 | 674,256 | 736,040 | 722,429 |
| 8012 | Educ. Protection Acct. State Aid | 272,606 | 271,524 | 271,571 | 267,714 |
| 8021 | Tax Relief Subventions | 75,704 | 76,327 | 75,172 | 75,000 |
| 8041 | Secured Taxes | 13,237,202 | 14,565,854 | 15,775,702 | 16,519,025 |
| 8042 | Unsecured Taxes | 742,614 | 779,610 | 815,052 | 867,856 |
| 8043 | Prior Years | (28,548) | (8,614) | (17,495) | 0 |
| 8097 | County Property Tax Transfers | 578,439 | 573,918 | 629,445 | 592,000 |
| TOTAL | | 15,516,728 | 16,932,875 | 18,285,487 | 19,044,024 |

FEDERAL REVENUE

| | | | | | |
|--------------|-----------------|----------------|----------------|----------------|----------------|
| 8181 | PL 94-142 IDEA | 223,958 | 225,652 | 222,016 | 220,000 |
| 8182 | PL / Pre School | 23,796 | 27,493 | 27,496 | 27,410 |
| 8290 | Title I | 21,758 | 19,188 | 19,466 | 19,768 |
| 8290 | Title II | 17,946 | 17,557 | 17,706 | 17,500 |
| 8290 | Drug Free | 0 | 0 | 0 | 0 |
| 8290 | Other Federal | 0 | 0 | 0 | 0 |
| TOTAL | | 287,458 | 289,890 | 286,684 | 284,678 |

OTHER STATE REVENUES

| | | | | | |
|--------------|--------------------------------|------------------|------------------|------------------|------------------|
| 8311 | Special Education | 55,361 | 23,413 | 12,717 | 0 |
| 8311 | Transportation | 0 | 0 | 0 | 0 |
| 8311 | E.I.A. | 0 | 0 | 0 | 0 |
| 8434 | Class Size Reduction Program | 0 | 0 | 0 | 0 |
| 8550 | Mandated Costs Reimbursement | 127,203 | 38,747 | 327,745 | 263,500 |
| 8560 | State Lottery | 230,852 | 283,409 | 273,490 | 235,000 |
| 8590 | GATE | 0 | 0 | 0 | 0 |
| 8590 | Supplemental - CORE | 0 | 0 | 0 | 0 |
| 8590 | School Improvement Block Grant | 0 | 0 | 0 | 0 |
| 8590 | Instructional Materials | 0 | 0 | 0 | 0 |
| 8590 | Prop. 39 Clean Energy Grant | 0 | 0 | 0 | 0 |
| 8590 | One Time / On-Going Grant | 0 | 0 | 0 | 0 |
| 8590 | TUPE | 1,125 | 0 | 2,260 | 2,000 |
| 8590 | Other State Income | 623,373 | 1,519,268 | 898,804 | 918,696 |
| TOTAL | | 1,037,914 | 1,864,838 | 1,515,016 | 1,419,196 |

Las Lomitas School District

2017 - 2018 BUDGET - REVENUE SUMMARY

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|-------------|------------------------------|------------------------------|------------------------------|-------------------|
|-------------|------------------------------|------------------------------|------------------------------|-------------------|

OTHER LOCAL REVENUES

| | | | | |
|--|-----------|-----------|-----------|-----------|
| 8621 Parcel Tax | 1,197,106 | 1,198,694 | 1,203,643 | 1,196,800 |
| 8631 Sale of Equipment | 0 | 0 | 0 | 0 |
| 8650 Rentals | 1,941,019 | 2,061,418 | 2,106,284 | 2,124,109 |
| 8660 Interest Income | 37,782 | 46,226 | 72,431 | 45,000 |
| 8662 Investment Gains / Losses | 4,705 | 0 | 0 | 0 |
| 8677 Interagency Services between LEA | 21,817 | 46,944 | 92,741 | 50,000 |
| 8697-9 Pass Thru Grants & Foundation Grant | 2,400,000 | 2,443,844 | 2,004,584 | 2,001,850 |
| 8699 Other Local Income | 284,111 | 455,707 | 508,934 | 129,419 |
| 8722 County Transfer - Program Spc | 0 | 0 | 0 | 0 |
| 8792 County Transfer - Mental Health | 0 | 0 | 0 | 0 |

| | | | | |
|--------------|------------------|------------------|------------------|------------------|
| TOTAL | 5,886,541 | 6,252,833 | 5,988,617 | 5,547,178 |
|--------------|------------------|------------------|------------------|------------------|

| | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|
| GRAND TOTAL | 22,728,641 | 25,340,436 | 26,075,804 | 26,295,076 |
|--------------------|-------------------|-------------------|-------------------|-------------------|

Las Lomitas School District

2017 - 2018 BUDGET - REVENUE / UNRESTRICTED

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|-------------|------------------------------|------------------------------|------------------------------|-------------------|
|-------------|------------------------------|------------------------------|------------------------------|-------------------|

REVENUE LIMIT SOURCES

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| 8011 /19 Principal Appt.-State Aide / Prior Years | 638,710 | 674,256 | 736,040 | 722,429 |
| 8012 Educ. Protection Acct. State Aid | 272,606 | 271,524 | 271,571 | 267,714 |
| 8021 Tax Relief Subventions | 75,704 | 76,327 | 75,172 | 75,000 |
| 8041 Secured Taxes | 13,237,202 | 14,565,854 | 15,775,702 | 16,519,025 |
| 8042 Unsecured Taxes | 742,614 | 779,610 | 815,052 | 867,856 |
| 8043 Prior Years | (28,548) | (8,614) | (17,495) | 0 |
| 8091 Unrestricted Transfers | (158,000) | (158,000) | (158,000) | (158,000) |
| TOTAL | 14,780,289 | 16,200,958 | 17,498,042 | 18,294,024 |

FEDERAL REVENUE

| | | | | |
|----------------------|----------|----------|----------|----------|
| 8181 PL 94-142 IDEA | 0 | 0 | 0 | 0 |
| 8182 PL / Pre School | 0 | 0 | 0 | 0 |
| 8290 Title I | 0 | 0 | 0 | 0 |
| 8290 Title II | 0 | 0 | 0 | 0 |
| 8290 Drug Free | 0 | 0 | 0 | 0 |
| 8290 Other Federal | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |

OTHER STATE REVENUES

| | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|
| 8311 Special Education | 0 | 0 | 0 | 0 |
| 8311 Transportation | 0 | 0 | 0 | 0 |
| 8311 E.I.A. | 0 | 0 | 0 | 0 |
| 8434 Class Size Reduction Program | 0 | 0 | 0 | 0 |
| 8550 Mandated Costs Reimbursement | 127,203 | 38,747 | 327,745 | 263,500 |
| 8560 State Lottery | 179,114 | 210,644 | 205,694 | 175,000 |
| 8590 GATE | 0 | 0 | 0 | 0 |
| 8590 Supplemental - CORE | 0 | 0 | 0 | 0 |
| 8590 School Improvement Block Grant | 0 | 0 | 0 | 0 |
| 8590 Instructional Materials | 0 | 0 | 0 | 0 |
| 8590 Prop. 39 Clean Energy Grant | 0 | 0 | 0 | 0 |
| 8590 One Time / On-Going Grant | 0 | 0 | 0 | 0 |
| 8590 TUPE | 0 | 0 | 0 | 0 |
| 8590 Other State Income | 339 | 724,911 | 671 | 0 |
| TOTAL | 306,656 | 974,302 | 534,110 | 438,500 |

Las Lomitas School District

2017 - 2018 BUDGET - REVENUE / UNRESTRICTED

| DESCRIPTION | 2014-15 | 2015-16 | 2016-17 | 2017-18 |
|-------------|-------------------|-------------------|-------------------|---------|
| | Unaudited Actuals | Unaudited Actuals | Unaudited Actuals | Budget |

OTHER LOCAL REVENUES

| | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|
| 8621 Parcel Tax | 1,197,106 | 1,198,694 | 1,203,643 | 1,196,800 |
| 8631 Sale of Equipment | 0 | 0 | 0 | 0 |
| 8650 Rentals | 1,941,019 | 2,061,418 | 2,106,284 | 2,124,109 |
| 8660 Interest Income | 37,782 | 46,226 | 72,431 | 45,000 |
| 8662 Investment Gains / Losses | 4,705 | 0 | 0 | 0 |
| 8677 Interagency Services between LEA | 0 | 0 | 0 | 0 |
| 8699 Foundation Grant | 2,400,000 | 2,440,000 | 2,000,000 | 2,000,000 |
| 8699 Other Local Income | 219,611 | 389,864 | 381,770 | 11,000 |
| 8722 County Transfer - Program Spc | 0 | 0 | 0 | 0 |
| 8792 County Transfer - Mental Health | 0 | 0 | 0 | 0 |

| | | | | |
|--------------|------------------|------------------|------------------|------------------|
| TOTAL | 5,800,223 | 6,136,202 | 5,764,128 | 5,376,909 |
|--------------|------------------|------------------|------------------|------------------|

| | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|
| GRAND TOTAL | 20,887,168 | 23,311,462 | 23,796,280 | 24,109,433 |
|--------------------|-------------------|-------------------|-------------------|-------------------|

Las Lomitas School District

2017 - 2018 BUDGET - REVENUE / RESTRICTED

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|-------------|------------------------------|------------------------------|------------------------------|-------------------|
|-------------|------------------------------|------------------------------|------------------------------|-------------------|

REVENUE LIMIT SOURCES

| | | | | |
|---|----------------|----------------|----------------|----------------|
| 8011 /19 Principal Appt.-State Aide / Prior Years | 0 | 0 | 0 | 0 |
| 8012 Educ. Protection Acct. State Aid | 0 | 0 | 0 | 0 |
| 8021 Tax Relief Subventions | 0 | 0 | 0 | 0 |
| 8041 Secured Taxes | 0 | 0 | 0 | 0 |
| 8042 Unsecured Taxes | 0 | 0 | 0 | 0 |
| 8043 Prior Years | 0 | 0 | 0 | 0 |
| 8097 County Property Tax Transfer | 736,439 | 731,918 | 787,445 | 750,000 |
| TOTAL | 736,439 | 731,918 | 787,445 | 750,000 |

FEDERAL REVENUE

| | | | | |
|----------------------|----------------|----------------|----------------|----------------|
| 8181 PL 94-142 IDEA | 223,958 | 225,652 | 222,016 | 220,000 |
| 8182 PL / Pre School | 23,796 | 27,493 | 27,496 | 27,410 |
| 8290 Title I | 21,758 | 19,188 | 19,466 | 19,768 |
| 8290 Title II | 17,946 | 17,557 | 17,706 | 17,500 |
| 8290 Drug Free | 0 | 0 | 0 | 0 |
| 8290 Other Federal | 0 | 0 | 0 | 0 |
| TOTAL | 287,458 | 289,890 | 286,684 | 284,678 |

OTHER STATE REVENUES

| | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|
| 8311 Special Education | 55,361 | 23,413 | 12,717 | 0 |
| 8311 Transportation | 0 | 0 | 0 | 0 |
| 8311 E.I.A. | 0 | 0 | 0 | 0 |
| 8434 Class Size Reduction Program | 0 | 0 | 0 | 0 |
| 8550 Mandated Costs Reimbursement | 0 | 0 | 0 | 0 |
| 8560 State Lottery | 51,738 | 72,766 | 67,796 | 60,000 |
| 8590 GATE | 0 | 0 | 0 | 0 |
| 8590 Supplemental - CORE | 0 | 0 | 0 | 0 |
| 8590 School Improvement Block Grant | 0 | 0 | 0 | 0 |
| 8590 Instructional Materials | 0 | 0 | 0 | 0 |
| 8590 Prop. 39 Clean Energy Grant | 0 | 0 | 0 | 0 |
| 8590 One Time / On-Going Grant | 0 | 0 | 0 | 0 |
| 8590 TUPE | 1,125 | 0 | 2,260 | 2,000 |
| 8590 Other State Income | 623,034 | 794,357 | 898,133 | 918,696 |
| TOTAL | 731,258 | 890,536 | 980,906 | 980,696 |

Las Lomitas School District

2017 - 2018 BUDGET - REVENUE / RESTRICTED

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|-------------|------------------------------|------------------------------|------------------------------|-------------------|
|-------------|------------------------------|------------------------------|------------------------------|-------------------|

OTHER LOCAL REVENUES

| | | | | |
|---------------------------------------|--------|--------|---------|---------|
| 8621 Parcel Tax | 0 | 0 | 0 | 0 |
| 8631 Sale of Equipment | 0 | 0 | 0 | 0 |
| 8650 Rentals | 0 | 0 | 0 | 0 |
| 8660 Interest Income | 0 | 0 | 0 | 0 |
| 8662 Investment Gains / Losses | 0 | 0 | 0 | 0 |
| 8677 Interagency Services between LEA | 21,817 | 46,944 | 92,741 | 50,000 |
| 8697 Pass Thru Grants | 0 | 3,844 | 4,584 | 1,850 |
| 8699 Other Local Income | 64,501 | 65,843 | 127,164 | 118,419 |
| 8722 County Transfer - Program Spc | 0 | 0 | 0 | 0 |
| 8792 County Transfer - Mental Health | 0 | 0 | 0 | 0 |

| | | | | |
|--------------|---------------|----------------|----------------|----------------|
| TOTAL | 86,318 | 116,631 | 224,489 | 170,269 |
|--------------|---------------|----------------|----------------|----------------|

| | | | | |
|--------------------|------------------|------------------|------------------|------------------|
| GRAND TOTAL | 1,841,474 | 2,028,974 | 2,279,524 | 2,185,643 |
|--------------------|------------------|------------------|------------------|------------------|

Las Lomitas School District

2016 - 2017 BUDGET - EXPENDITURES SUMMARY

| DESCRIPTION | 2013-14 Unaudited Actuals | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Budget |
|--------------------------------------|------------------------------|------------------------------|------------------------------|-------------------|
| CERTIFICATED SALARIES | | | | |
| 1100 Teachers | 9,167,778 | 9,522,779 | 9,977,576 | 10,391,770 |
| 1200 Pupil Support | 562,025 | 513,560 | 521,113 | 694,541 |
| 1300 Administrators | 1,079,703 | 1,289,171 | 1,250,872 | 1,275,282 |
| 1900 Other Certificated | 153,125 | 101,435 | 29,220 | 11,500 |
| TOTAL | 10,962,631 | 11,426,945 | 11,778,781 | 12,373,093 |
| CLASSIFIED SALARIES | | | | |
| 2100 Instructional Aides | 867,705 | 970,829 | 961,094 | 1,071,447 |
| 2200 Support Salaries | 1,086,321 | 1,111,192 | 1,181,950 | 1,292,067 |
| 2300 Administrators | 375,215 | 448,940 | 425,513 | 457,407 |
| 2400 Clerical and Office | 757,344 | 831,121 | 892,889 | 970,210 |
| 2900 Other Classified | 76,646 | 75,386 | 76,531 | 83,656 |
| TOTAL | 3,163,230 | 3,437,469 | 3,537,977 | 3,874,787 |
| EMPLOYEE BENEFITS | | | | |
| 3101/2 STRS; Certificated | 1,492,797 | 2,168,991 | 2,391,517 | 2,694,743 |
| 3201/2 PERS; Certificated | 377,440 | 431,005 | 476,886 | 608,764 |
| 3301/2 OASDI / Medicare-Certificated | 407,122 | 437,104 | 444,012 | 498,709 |
| 3401/2 Health - Certificated | 873,953 | 965,328 | 958,487 | 914,515 |
| 3501/2 U.I. - Certificated | 6,996 | 7,425 | 7,611 | 8,443 |
| 3601/2 Worker's Comp - Certificated | 181,202 | 272,431 | 232,472 | 257,812 |
| 3701/2 Retiree Benefits | 725,634 | 657,094 | 661,180 | 657,664 |
| 3901/2 Other Benefits Certificated | 442,249 | 437,396 | 443,353 | 440,656 |
| TOTAL | 4,507,392 | 5,376,775 | 5,615,518 | 6,081,306 |

Las Lomitas School District

2016 - 2017 BUDGET - EXPENDITURES SUMMARY

| DESCRIPTION | 2013-14 Unaudited Actuals | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Budget |
|---|------------------------------|------------------------------|------------------------------|-------------------|
| BOOKS and SUPPLIES | | | | |
| 4100 Textbooks | 134,086 | 281,203 | 161,670 | 265,200 |
| 4200 Other Books | 6,861 | 10,088 | 32,619 | 0 |
| 4300 Materials and Supplies | 495,615 | 533,756 | 556,804 | 479,368 |
| 4400 Non-Capitalized Equipment | 241,485 | 191,869 | 162,118 | 309,463 |
| TOTAL | 878,048 | 1,016,916 | 913,211 | 1,054,031 |
| SERVICES, OTHER OPERATING | | | | |
| 5100 Sub-agreements for Services | 176,368 | 182,673 | 345,216 | 337,462 |
| 5200 Mileage / Conference | 154,212 | 178,843 | 219,987 | 558,154 |
| 5300 Membership / Dues | 47,952 | 50,218 | 30,073 | 41,449 |
| 5400 Insurance | 111,555 | 118,402 | 128,470 | 105,000 |
| 5500 Utilities | 282,088 | 291,287 | 302,507 | 341,235 |
| 5600 Contracts / Rent | 257,270 | 234,786 | 236,799 | 222,487 |
| 5800 Other Services | 983,945 | 1,473,422 | 1,612,118 | 1,581,804 |
| 5900 Communications | 46,668 | 33,343 | 68,880 | 66,800 |
| TOTAL | 2,060,058 | 2,562,975 | 2,944,050 | 3,254,391 |
| CAPITAL OUTLAY | | | | |
| 6100 Land | 0 | 0 | 0 | 0 |
| 6200 Buildings | 0 | 0 | 0 | 0 |
| 6400 New Equipment | 0 | 0 | 6,875 | 10,000 |
| 6500 Equipment Replacement | 40,376 | 43,665 | 0 | 0 |
| TOTAL | 40,376 | 43,665 | 6,875 | 10,000 |
| OTHER OUTGO | | | | |
| 7141 Special Ed Excess Costs - District | 70,243 | 73,233 | 20,050 | 1,850 |
| 7142 Special Ed Excess Costs - County | 132,220 | 139,521 | 117,318 | 145,000 |
| 7600 Transfers | 0 | 3,844 | 0 | 0 |
| TOTAL | 202,463 | 216,598 | 137,368 | 146,850 |
| GRAND TOTAL | 21,814,198 | 24,081,344 | 24,933,780 | 26,794,458 |

Las Lomitas School District

2017 - 2018 BUDGET - EXPENDITURES / UNRESTRICTED

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|------------------------------|------------------------------|------------------------------|------------------------------|-------------------|
| CERTIFICATED SALARIES | | | | |
| 1100 Teachers | 8,177,765 | 8,616,755 | 8,959,530 | 9,342,008 |
| 1200 Pupil Support | 388,450 | 440,650 | 442,605 | 478,515 |
| 1300 Administrators | 920,621 | 1,126,826 | 1,083,658 | 1,101,052 |
| 1900 Other Certificated | 106,527 | 90,712 | 29,220 | 11,500 |
| TOTAL | 9,593,363 | 10,274,943 | 10,515,013 | 10,933,075 |
| CLASSIFIED SALARIES | | | | |
| 2100 Instructional Aides | 220,416 | 247,060 | 226,854 | 273,792 |
| 2200 Support Salaries | 822,060 | 853,329 | 891,777 | 978,574 |
| 2300 Administrators | 342,852 | 396,810 | 370,208 | 402,102 |
| 2400 Clerical and Office | 722,627 | 794,009 | 854,247 | 930,503 |
| 2900 Other Classified | 76,646 | 75,386 | 76,531 | 83,656 |
| TOTAL | 2,184,600 | 2,366,595 | 2,419,617 | 2,668,627 |
| EMPLOYEE BENEFITS | | | | |
| 3101/2 STRS | 847,194 | 1,092,782 | 1,315,308 | 1,600,209 |
| 3201/2 PERS | 251,155 | 258,744 | 304,625 | 402,919 |
| 3301/2 OASDI / Medicare | 300,846 | 325,272 | 332,180 | 367,611 |
| 3401/2 Health | 705,781 | 774,210 | 767,369 | 742,095 |
| 3501/2 U.I. | 5,841 | 6,281 | 6,467 | 7,079 |
| 3601/2 Worker's Comp | 151,630 | 237,485 | 197,527 | 216,162 |
| 3701 Retiree Benefits | 725,634 | 657,094 | 661,180 | 657,664 |
| 3901/2 Other Benefits | 346,320 | 354,796 | 360,753 | 358,739 |
| TOTAL | 3,334,400 | 3,706,665 | 3,945,409 | 4,352,478 |

Las Lomitas School District

2017 - 2018 BUDGET - EXPENDITURES / UNRESTRICTED

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|---|------------------------------|------------------------------|------------------------------|-------------------|
| BOOKS and SUPPLIES | | | | |
| 4100 Textbooks | 79,633 | 208,438 | 107,132 | 205,200 |
| 4200 Other Books | 6,861 | 10,088 | 32,619 | 0 |
| 4300 Materials and Supplies | 439,422 | 470,352 | 488,921 | 394,550 |
| 4400 Non-Capitalized Equipment | 233,368 | 186,320 | 151,360 | 304,000 |
| TOTAL | 759,285 | 875,197 | 780,032 | 903,750 |
| SERVICES, OTHER OPERATING | | | | |
| 5100 Sub-agreements for Services | 0 | 0 | 0 | 0 |
| 5200 Mileage / Conference | 70,058 | 82,177 | 175,242 | 525,700 |
| 5300 Membership / Dues | 47,423 | 50,023 | 29,674 | 41,049 |
| 5400 Insurance | 111,555 | 118,402 | 128,470 | 105,000 |
| 5500 Utilities | 282,088 | 291,287 | 302,507 | 341,235 |
| 5600 Contracts / Rent | 100,578 | 74,529 | 87,667 | 87,750 |
| 5800 Other Services | 571,646 | 615,588 | 702,227 | 535,503 |
| 5900 Communications | 46,668 | 33,343 | 68,852 | 66,700 |
| TOTAL | 1,230,015 | 1,265,350 | 1,494,639 | 1,702,937 |
| CAPITAL OUTLAY | | | | |
| 6100 Land | 0 | 0 | 0 | 0 |
| 6200 Buildings | 0 | 0 | 0 | 0 |
| 6400 New Equipment | 0 | 0 | 0 | 0 |
| 6500 Equipment Replacement | 40,376 | 43,665 | 0 | 0 |
| TOTAL | 40,376 | 43,665 | 0 | 0 |
| OTHER OUTGO | | | | |
| 7141 Special Ed Excess Costs - District | 0 | 0 | 0 | 0 |
| 7142 Special Ed Excess Costs - County | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 0 | 0 |
| GRAND TOTAL | 17,142,038 | 18,532,416 | 19,154,710 | 20,560,867 |

Las Lomitas School District

2017 - 2018 BUDGET - EXPENDITURES / RESTRICTED

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2015-16 Unaudited Actuals | 2017-18 Budget |
|------------------------------|------------------------------|------------------------------|------------------------------|-------------------|
| CERTIFICATED SALARIES | | | | |
| 1100 Teachers | 990,013 | 906,023 | 1,018,046 | 1,049,762 |
| 1200 Pupil Support | 173,575 | 72,910 | 78,508 | 216,026 |
| 1300 Administrators | 159,082 | 162,345 | 167,214 | 174,230 |
| 1900 Other Certificated | 46,597 | 10,724 | 0 | 0 |
| TOTAL | 1,369,268 | 1,152,002 | 1,263,768 | 1,440,018 |
| CLASSIFIED SALARIES | | | | |
| 2100 Instructional Aides | 647,290 | 723,769 | 734,240 | 797,655 |
| 2200 Support Salaries | 264,261 | 257,863 | 290,173 | 313,493 |
| 2300 Administrators | 32,363 | 52,131 | 55,305 | 55,305 |
| 2400 Clerical and Office | 34,717 | 37,112 | 38,642 | 39,707 |
| 2900 Other Classified | 0 | 0 | 0 | 0 |
| TOTAL | 978,630 | 1,070,874 | 1,118,360 | 1,206,160 |
| EMPLOYEE BENEFITS | | | | |
| 3101/2 STRS | 645,604 | 1,076,209 | 1,076,209 | 1,094,534 |
| 3201/2 PERS | 126,284 | 172,261 | 172,261 | 205,845 |
| 3301/2 OASDI / Medicare | 106,276 | 111,832 | 111,832 | 131,098 |
| 3401/2 Health | 168,172 | 191,118 | 191,118 | 172,420 |
| 3501/2 U.I. | 1,155 | 1,144 | 1,144 | 1,364 |
| 3601/2 Worker's Comp | 29,573 | 34,946 | 34,945 | 41,650 |
| 3701/2 Retiree Benefits | 0 | 0 | 0 | 0 |
| 3901/2 Other Benefits | 95,929 | 82,600 | 82,600 | 81,917 |
| TOTAL | 1,172,993 | 1,670,110 | 1,670,109 | 1,728,828 |

Las Lomitas School District

2017 - 2018 BUDGET - EXPENDITURES / RESTRICTED

| DESCRIPTION | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2015-16 Unaudited Actuals | 2017-18 Budget |
|---|------------------------------|------------------------------|------------------------------|-------------------|
| BOOKS and SUPPLIES | | | | |
| 4100 Textbooks | 54,453 | 72,766 | 54,538 | 60,000 |
| 4200 Other Books | 0 | 0 | 0 | 0 |
| 4300 Materials and Supplies | 56,193 | 63,404 | 67,883 | 84,818 |
| 4400 Non-Capitalized Equipment | 8,117 | 5,549 | 10,758 | 5,463 |
| TOTAL | 118,763 | 141,719 | 133,179 | 150,281 |
| SERVICES, OTHER OPERATING | | | | |
| 5100 Sub-agreements for Services | 176,368 | 182,673 | 345,216 | 337,462 |
| 5200 Mileage / Conference | 84,154 | 96,666 | 44,745 | 32,454 |
| 5300 Membership / Dues | 530 | 195 | 399 | 400 |
| 5400 Insurance | 0 | 0 | 0 | 0 |
| 5500 Utilities | 0 | 0 | 0 | 0 |
| 5600 Contracts / Rent | 156,693 | 160,257 | 149,132 | 134,737 |
| 5800 Other Services | 412,299 | 857,834 | 909,891 | 1,046,301 |
| 5900 Communications | 0 | 0 | 28 | 100 |
| TOTAL | 830,043 | 1,297,625 | 1,449,411 | 1,551,454 |
| CAPITAL OUTLAY | | | | |
| 6100 Land | 0 | 0 | 0 | 0 |
| 6200 Buildings | 0 | 0 | 0 | 0 |
| 6400 New Equipment | 0 | 0 | 6,875 | 10,000 |
| 6500 Equipment Replacement | 0 | 0 | 0 | 0 |
| TOTAL | 0 | 0 | 6,875 | 10,000 |
| OTHER OUTGO | | | | |
| 7141 Special Ed Excess Costs - District | 70,243 | 73,233 | 20,050 | 1,850 |
| 7142 Special Ed Excess Costs - County | 132,220 | 139,521 | 117,318 | 145,000 |
| TOTAL | 202,463 | 216,598 | 137,368 | 146,850 |
| GRAND TOTAL | 4,672,160 | 5,548,928 | 5,779,070 | 6,233,591 |

LAS LOMITAS SCHOOL DISTRICT

2017 - 2018 BUDGET

| | FUND 01 GENERAL FUND | FUND 14 DEFERRED MAINTENANCE | FUND 17 SPECIAL RESERVE NON-CAPITAL PROJECTS | FUND 21 BUILDING FUND | FUND 25 CAPITAL FACILITIES | FUND 40 SPECIAL RESERVE CAPITAL PROJECTS |
|--|----------------------------|------------------------------------|--|-----------------------------|----------------------------------|---|
| TOTAL INCOME | 26,295,076 | 166,000 | 60,000 | 30,130,000 | 159,000 | 500 |
| TOTAL EXPENDITURES | 26,794,458 | 45,000 | 0 | 27,416,501 | 150,000 | 0 |
| INCREASE/DEFICIT | (499,382) | 121,000 | 60,000 | 2,713,499 | 9,000 | 500 |
| BEGINNING BALANCE | 6,199,597 | 1,284,140 | 7,791,944 | 17,357,859 | 541,928 | 264,059 |
| RESTRICTED / ASSIGNED | 6,023,561 | 0 | 7,528,598 | 0 | 0 | 0 |
| NET TRANSFER IN/OUT | 323,346 | | 323,346 | | | |
| Restricted | 136,963 | | | | | |
| Rest. Routine Maint. / Other Restricted | 1,348,261 | | | | | |
| Revolving Cash | 1,000 | | | | | |
| Assigned | 3,712,678 | | | | | |
| Prepaid Expenses | 20,825 | | | | | |
| PBS Site Improvements | | | 444,050 | | | |
| PBS Site Maintenance | | | 100,000 | | | |
| District Uncertainty Reserve | | | 3,984,548 | | | |
| Construction Reserve | | | 3,000,000 | | | |
| Economic Uncertainty | 803,834 | | 0 | | | |
| Specific Designation - Technology | | | | | | |
| Capital Improvements | | | | | | |
| ENDING BALANCE | 0 | 1,405,140 | 0 | 20,071,358 | 550,928 | 264,559 |

LAS LOMITAS SCHOOL DISTRICT
2017-2018
DEFERRED MAINTENANCE - FUND 14

| | | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|-----------------------------|------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------|
| <u>INCOME:</u> | | | | | |
| 8091 | Revenue Limit Transfers | 158,000 | 158,000 | 158,000 | 158,000 |
| 8540 | State Apportionment | 0 | 0 | 0 | 0 |
| 8660 | Interest | 6,534 | 8,177 | 10,976 | 8,000 |
| 8662 | Gain/Loss Investments | 0 | 0 | 0 | 0 |
| 8912-8915 | Transfer From General Fund | 0 | 0 | 0 | 0 |
| | TOTAL INCOME | 164,534 | 166,177 | 168,976 | 166,000 |
| <u>EXPENDITURES:</u> | | | | | |
| 5600 | Contracts | 0 | 21,800 | 2,558 | 45,000 |
| 5800 | Other Services | 0 | 0 | 0 | 0 |
| | NET INCREASE/DECREASE | 164,534 | 144,377 | 166,418 | 121,000 |
| | BEGINNING BALANCE | 808,811 | 973,345 | 1,117,722 | 1,284,140 |
| | ENDING BALANCE | 973,345 | 1,117,722 | 1,284,140 | 1,405,140 |

LAS LOMITAS SCHOOL DISTRICT

2017-2018

SPECIAL RESERVE - FUND 17

| | | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|--|----------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------|
| <u>INCOME:</u> | | | | | |
| 8660 | Interest | 24,805 | 54,315 | 67,115 | 60,000 |
| 8662 | Gain/Loss Investments | 2,834 | 0 | 0 | 0 |
| 8912 | Transfer In | 3,645,851 | 166,920 | 645,413 | 0 |
| | TOTAL INCOME | 3,673,490 | 221,235 | 712,528 | 60,000 |
| <u>EXPENDITURES:</u> | | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 |
| | NET INCREASE/DECREASE | 3,673,490 | 221,235 | 712,528 | 60,000 |
| <u>BEGINNING BALANCE</u> | | | | | |
| | | 3,184,691 | 6,858,181 | 7,079,416 | 7,791,944 |
| <u>TRANSFER TO GENERAL FUND</u> | | | | | |
| | | 0 | 0 | 0 | 323,346 |
| <u>RESERVES FOR:</u> | | | | | |
| | PBS Site Improvements | 636,650 | 572,450 | 508,250 | 444,050 |
| | PBS Site Maintenance | 100,000 | 100,000 | 100,000 | 100,000 |
| | Retiree Medical Benefits | 0 | 0 | 0 | 0 |
| | District Uncertainty Reserve | 3,443,694 | 4,406,966 | 4,183,694 | 3,984,548 |
| | Construction Reserve | 2,000,000 | 2,000,000 | 3,000,000 | 3,000,000 |
| | Economic Uncertainty | 677,837 | 0 | | 0 |
| | Specific Designation-Technology | 0 | 0 | 0 | 0 |
| | Basic Aid Differential Reserve | 0 | 0 | 0 | 0 |
| | Capital Improvements | 0 | 0 | 0 | 0 |
| | UNASSIGNED ENDING BALANCE | 0 | 0 | 0 | 0 |

LAS LOMITAS SCHOOL DISTRICT

2017-2018

BUILDING - FUND 21

| | | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|-----------------------------|------------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------|
| <u>INCOME:</u> | | | | | |
| 8619 | Interfund Transfer | 0 | 0 | 0 | 0 |
| 8660 | Interest | 48,229 | 204,479 | 206,064 | 130,000 |
| 8662 | Gain/Loss Investments | 0 | 0 | 0 | 0 |
| 8699 | Other Local | 0 | 0 | 43,033 | 0 |
| 8951 | Proceeds from Sale of Bonds | 29,788,185 | 0 | 0 | 30,000,000 |
| | TOTAL INCOME | 29,836,414 | 204,479 | 249,097 | 30,130,000 |
| <u>EXPENDITURES:</u> | | | | | |
| 2200 | Maintenance Salaries | 1,743 | 1,825 | 3,003 | 0 |
| 2300 | Administrator's Salaries | 139,727 | 148,836 | 160,936 | 168,954 |
| 2400 | Clerical/Technical/Office Salaries | 36,528 | 39,830 | 42,261 | 47,560 |
| 3000 | Employee Benefits | 49,354 | 49,099 | 53,926 | 68,999 |
| 4000 | Supplies & Equipment | 179,033 | 1,739 | 10,093 | 40,500 |
| 5200 | Travel & Conferences | 2,080 | 2,432 | 2,640 | 3,200 |
| 5600 | Building Services | 5,391 | 1,051 | 35,536 | 30,000 |
| 5800 | Other Services | 3,933 | 2,736 | 24,881 | 33,836 |
| 6100 | Sites & Improvement of Sites | 0 | 42,118 | 39,129 | 5,000 |
| 6200 | Buildings / Bldg. Improvements | 1,446,716 | 1,730,438 | 5,670,366 | 27,018,452 |
| 7612 | Transfer Out to Fund 17 | 3,004,751 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 4,869,256 | 2,020,104 | 6,042,771 | 27,416,501 |
| | NET INCREASE/DECREASE | 24,967,158 | (1,815,625) | (5,793,674) | 2,713,499 |
| | BEGINNING BALANCE | 0 | 24,967,158 | 23,151,533 | 17,357,859 |
| | ENDING BALANCE | 24,967,158 | 23,151,533 | 17,357,859 | 20,071,358 |

LAS LOMITAS SCHOOL DISTRICT

2017-2018

CAPITAL FACILITIES - FUND 25

| | | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|-----------------------------|------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------------|
| <u>INCOME:</u> | | | | | |
| 8660 | Interest | 2,371 | 3,459 | 4,424 | 4,000 |
| 8662 | Gain/Loss Investments | 219 | 0 | 0 | 0 |
| 8681 | Developer Fees | 164,383 | 185,500 | 185,357 | 155,000 |
| | TOTAL INCOME | 166,973 | 188,959 | 189,781 | 159,000 |
| <u>EXPENDITURES:</u> | | | | | |
| 5600 | Contracts / Rents | 116,483 | 110,016 | 131,527 | 150,000 |
| 5800 | Other Services | 3,696 | 0 | 0 | 0 |
| 6200 | Buildings | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 120,179 | 110,016 | 131,527 | 150,000 |
| | NET INCREASE/DECREASE | 46,794 | 78,943 | 58,254 | 9,000 |
| | BEGINNING BALANCE | 357,937 | 404,731 | 483,674 | 541,928 |
| | ENDING BALANCE | 404,731 | 483,674 | 541,928 | 550,928 |

LAS LOMITAS SCHOOL DISTRICT
2017-2018
SPECIAL RESERVE - CAPITAL PROJECTS
FUND 40

| | | | 2014-15 Unaudited Actuals | 2015-16 Unaudited Actuals | 2016-17 Unaudited Actuals | 2017-18 Budget |
|------------------------------|---------------------------|--|---------------------------------|---------------------------------|---------------------------------|-------------------|
| <u>INCOME:</u> | | | | | | |
| 8660 | Interest | | 2,658 | 3,511 | 2,688 | 500 |
| 8662 | Gain/Loss Investments | | 1,035 | 0 | 0 | 0 |
| 8699 | Other Local | | 330,000 | 0 | 0 | 0 |
| TOTAL INCOME | | | 333,693 | 3,511 | 2,688 | 500 |
| <u>EXPENDITURES:</u> | | | | | | |
| 4300 | Materials & Supplies | | 0 | 0 | 0 | 0 |
| 4400 | Non-Capitalized Equipment | | 0 | 0 | 0 | 0 |
| 5600 | Contracts | | 0 | 0 | 0 | 0 |
| 5800 | Other Services | | 0 | 0 | 0 | 0 |
| 6100 | Site Improvements | | 0 | 0 | 0 | 0 |
| 6200 | Building / Improvements | | 0 | 0 | 0 | 0 |
| 6400 | Equipment, New | | 0 | 23,430 | 165,827 | 0 |
| 6500 | Equipment, Replacement | | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | | | 0 | 23,430 | 165,827 | 0 |
| NET INCREASE/DECREASE | | | 333,693 | (19,919) | (163,139) | 500 |
| BEGINNING BALANCE | | | 113,424 | 447,117 | 427,198 | 264,059 |
| ENDING BALANCE | | | 447,117 | 427,198 | 264,059 | 264,559 |