

BONITA UNIFIED SCHOOL DISTRICT
115 W. ALLEN AVENUE, SAN DIMAS, CA 91773
(909) 971-8200



BOARD OF EDUCATION MEETING
WEDNESDAY, SEPTEMBER 6, 2017

2016-2017 UNAUDITED ACTUALS

BONITA UNIFIED SCHOOL DISTRICT
BUSINESS SERVICES DIVISION

DATE: September 6, 2017
TO: Board of Trustees
Christina Goennier
FROM: Susan Cross Hume
Assistant Superintendent
Business Services
SUBJECT: 2016-2017 UNAUDITED ACTUALS REPORT

The Unaudited Actuals Report is one of three financial statements that school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year-to-date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

<u>Report</u>	<u>Period Covered</u>	<u>Filing Date</u>
First Interim	July 1–October 31	December 15
Second Interim	July 1–January 31	March 15
Unaudited Actuals	July 1–June 30	September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. Also included in the report is information concerning attendance, Local Control Funding Formula (LCFF), long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, and that will be the basis of our annual Audit Report.

Report Format: The format for our annual financial reporting is dictated to us by the State. The State provides each district with a computer program to utilize their mandated format. The required format is very detailed; the actual report is over 100 pages long. For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures and Changes in Fund Balance for each fund. This statement reports actual results of operations for the fiscal years ended June 30, 2016 and 2017.

District Funds – All District funds, except for ASBs, are reported on the Unaudited Actuals Report. The District operates the following funds:

General Fund: The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. The majority of the dollar transactions of the District are recorded in the General Fund.

Child Development Fund: Reports financial activity related to parent-funded childcare programs run by the District.

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

Special Reserve Fund for Post-Employment Benefits: Accounts for funds set aside by the District to fund post-employment health benefits. This fund was opened in fiscal 2016-2017 with a \$150,000 transfer from the General Fund.

Building Fund: Reports receipts from sales of capital facilities bonds and expenditures for facilities projects. All bonds have been sold; current revenues are interest income.

Capital Facilities Fund: Reports revenues received from developer impact fees and capital expenditures made necessary by growth in student enrollment.

Special Reserved Fund for Capital Outlay Projects: Used to record receipt of redevelopment fees and expenditures for capital projects.

Capital Projects Fund-Blended Component Units: Reports revenues and expenditures from the District's Recreation Assessment District (RAD).

Bond Interest and Redemption Fund: Reports taxes collected and repayment of capital improvement bonds.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, this means that only current receivables and payables are accrued. Long-term assets and liabilities are accounted for separately in two account groups:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

Fixed Assets Group of Accounts: Records capitalized fixed assets (buildings, land, equipment) and associated depreciation.

BUSD - Unaudited Actuals

FINANCIAL SUMMARY: The total General Fund experienced a net decrease in the ending Fund Balance for the year. This resulted from a net excess of expenditures over revenues in the Restricted Fund, combined with a positive increase in the Unrestricted Fund. The net decrease in the Restricted Fund resulted from a spending down of prior year Restricted Fund balances (primarily proceeds from Clean Renewable Energy Bonds spent for solar projects). Summary results were as follows:

	Unrestricted	Restricted	Total General Fund
Revenues	\$ 89,419,273	\$ 13,485,662	\$ 102,904,935
Expenditures	(77,446,593)	(33,058,898)	(110,505,491)
Interfund Transfer In			
Interfund Transfers Out	(150,000)		(150,000)
Other Sources	80,830		80,830
Contributions	(8,878,992)	8,878,992	
Net Increase (Decrease) in Fund Balance	<u>\$ 3,024,518</u>	<u>\$ (10,694,244)</u>	<u>\$ (7,669,726)</u>

Ending Fund Balance: This provides the District with a General Fund ending fund balance of \$23,296,046. This is comprised of:

Reserved Amounts	\$133,485
Legally Restricted Balances	2,537,474
Designated Balances	
School site carryover	559,620
Textbooks	1,000,000
Technology	1,500,000
SELPA revenue adjustment	500,000
ERATE match	485,000
Potential future increases H&W	3,000,000
Reserve for Economic	
Uncertainties/Unassigned	13,580,467
TOTAL	<u>\$23,296,046</u>

BONITA UNIFIED SCHOOL DISTRICT
 UNRESTRICTED GENERAL FUND
 2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ 78,496,622	\$ 82,607,692
Federal Revenues	\$ 108,252	\$ 105,689
State Revenues	\$ 7,126,513	\$ 4,008,980
Other Local Revenues	\$ 2,444,946	\$ 2,696,912
Total Revenues	\$ 88,176,333	\$ 89,419,273
Expenditures		
Certificated Salaries	\$ 37,931,446	\$ 39,693,955
Classified Salaries	\$ 11,426,461	\$ 11,725,507
Employee Benefits	\$ 13,196,572	\$ 14,435,036
Books and Supplies	\$ 4,054,965	\$ 3,805,219
Services and Other Operating	\$ 5,503,271	\$ 5,910,370
Capital Outlay	\$ 2,184,721	\$ 1,922,550
Other Outgo	\$ 1,215,558	\$ 1,292,911
Direct Support	\$ (1,150,736)	\$ (1,338,956)
Total Expenditures	\$ 74,362,259	\$ 77,446,593
 Excess (deficiency) of revenues over expenditures	 \$ 13,814,075	 \$ 11,972,680
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ 150,000
Other Sources	\$ 192,557	\$ 80,830
Other Uses	\$ -	\$ -
Contributions	\$ (6,422,462)	\$ (8,878,992)
Total Other Financing Sources (Uses)	\$ (6,229,905)	\$ (8,948,162)
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 7,584,170	 \$ 3,024,518
 Beginning Fund Balance	 \$ 10,149,884	 \$ 17,734,054
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 10,149,884	\$ 17,734,054
Ending Fund Balance	\$ 17,734,054	\$ 20,758,572
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 45,635	\$ 43,485
Desig for Econ Uncertainties	\$ 2,920,688	\$ 3,319,665
Other Designations	\$ 11,850,600	\$ 7,044,620
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ 2,827,132	\$ 10,260,803
Total Ending Fund Balance	\$ 17,734,054	\$ 20,758,572

BONITA UNIFIED SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 3,207,110	\$ 3,212,367
State Revenues	\$ 2,279,825	\$ 1,961,211
Other Local Revenues	\$ 9,941,607	\$ 8,312,084
Total Revenues	<u>\$ 15,428,542</u>	<u>\$ 13,485,662</u>
Expenditures		
Certificated Salaries	\$ 8,177,687	\$ 8,309,296
Classified Salaries	\$ 3,139,361	\$ 3,386,818
Employee Benefits	\$ 3,075,095	\$ 3,366,499
Books and Supplies	\$ 539,555	\$ 480,787
Services and Other Operating	\$ 4,370,428	\$ 4,076,797
Capital Outlay	\$ 1,932,835	\$ 11,386,352
Other Outgo	\$ 757,256	\$ 897,475
Direct Support	\$ 1,001,778	\$ 1,154,874
Total Expenditures	<u>\$ 22,993,995</u>	<u>\$ 33,058,898</u>
Excess (deficiency) of revenues over expenditures	\$ (7,565,452)	\$ (19,573,236)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ 13,307,000	\$ -
Other Uses	\$ -	\$ -
Contributions	\$ 6,422,462	\$ 8,878,992
Total Other Financing Sources (Uses)	<u>\$ 19,729,462</u>	<u>\$ 8,878,992</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 12,164,009</u>	<u>\$ (10,694,244)</u>
Beginning Fund Balance	\$ 1,067,708	\$ 13,231,717
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 1,067,708</u>	<u>\$ 13,231,717</u>
Ending Fund Balance	<u>\$ 13,231,717</u>	<u>\$ 2,537,474</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 13,231,717	\$ 2,537,474
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 13,231,717</u>	<u>\$ 2,537,474</u>

BONITA UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ 78,496,622	\$ 82,607,692
Federal Revenues	\$ 3,315,363	\$ 3,318,056
State Revenues	\$ 9,406,337	\$ 5,970,191
Other Local Revenues	\$ 12,386,554	\$ 11,008,996
Total Revenues	<u>\$ 103,604,876</u>	<u>\$ 102,904,935</u>
Expenditures		
Certificated Salaries	\$ 46,109,133	\$ 48,003,251
Classified Salaries	\$ 14,565,822	\$ 15,112,325
Employee Benefits	\$ 16,271,667	\$ 17,801,534
Books and Supplies	\$ 4,594,520	\$ 4,286,006
Services and Other Operating	\$ 9,873,698	\$ 9,987,167
Capital Outlay	\$ 4,117,556	\$ 13,308,902
Other Outgo	\$ 1,972,814	\$ 2,190,386
Direct Support	\$ (148,957)	\$ (184,082)
Total Expenditures	<u>\$ 97,356,253</u>	<u>\$ 110,505,490</u>
Excess (deficiency) of revenues over expenditures	\$ 6,248,622	\$ (7,600,556)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ 150,000
Other Sources	\$ 13,499,557	\$ 80,830
Other Uses	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ 13,499,557</u>	<u>\$ (69,170)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 19,748,179</u>	<u>\$ (7,669,726)</u>
Beginning Fund Balance	\$ 11,217,592	\$ 30,965,771
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 11,217,592</u>	<u>\$ 30,965,771</u>
Ending Fund Balance	<u>\$ 30,965,771</u>	<u>\$ 23,296,046</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ 90,000	\$ 90,000
Reserve for Stores	\$ 45,635	\$ 43,485
Desig for Econ Uncertainties	\$ 2,920,688	\$ 3,319,665
Other Designations	\$ 11,850,600	\$ 7,044,620
Legally Restricted Fund Balance	\$ 13,231,717	\$ 2,537,474
Undesignated	\$ 2,827,132	\$ 10,260,803
Total Ending Fund Balance	<u>\$ 30,965,771</u>	<u>\$ 23,296,046</u>

BONITA UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 2,302,355	\$ 2,385,832
Total Revenues	<u>\$ 2,302,355</u>	<u>\$ 2,385,832</u>
Expenditures		
Certificated Salaries	\$ 121,734	\$ 128,374
Classified Salaries	\$ 1,481,963	\$ 1,473,774
Employee Benefits	\$ 522,916	\$ 546,297
Books and Supplies	\$ 109,010	\$ 85,989
Services and Other Operating	\$ 75,087	\$ 51,226
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 123,957	\$ 159,082
Total Expenditures	<u>\$ 2,434,667</u>	<u>\$ 2,444,741</u>
 Excess (deficiency) of revenues over expenditures	 \$ (132,312)	 \$ (58,910)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 252,307	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (252,307)</u>	<u>\$ -</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (384,619)	 \$ (58,910)
 Beginning Fund Balance		
Beginning Fund Balance	\$ 451,340	\$ 66,720
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 451,340</u>	<u>\$ 66,720</u>
Ending Fund Balance	<u>\$ 66,720</u>	<u>\$ 7,811</u>
 Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 66,720	\$ 7,811
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 66,720</u>	<u>\$ 7,811</u>

BONITA UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ 1,537,025	\$ 1,543,458
State Revenues	\$ 120,082	\$ 113,882
Other Local Revenues	\$ 815,689	\$ 937,255
Total Revenues	<u>\$ 2,472,796</u>	<u>\$ 2,594,596</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 997,176	\$ 1,055,114
Employee Benefits	\$ 298,901	\$ 329,380
Books and Supplies	\$ 1,019,682	\$ 1,070,446
Services and Other Operating	\$ 66,409	\$ 31,844
Capital Outlay	\$ 7,521	\$ -
Other Outgo	\$ -	\$ 2,862
Direct Support	\$ 25,000	\$ 25,000
Total Expenditures	<u>\$ 2,414,689</u>	<u>\$ 2,514,646</u>
Excess (deficiency) of revenues over expenditures	\$ 58,107	\$ 79,950
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 58,107	\$ 79,950
Beginning Fund Balance	\$ 223,070	\$ 281,177
Audit Adjustment	\$ -	\$ (42,308)
Adjusted Beginning Fund Balance	<u>\$ 223,070</u>	<u>\$ 238,869</u>
Ending Fund Balance	<u>\$ 281,177</u>	<u>\$ 318,819</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ 48,544	\$ 52,527
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 7,091	\$ 7,835
Legally Restricted Fund Balance	\$ 225,541	\$ 258,457
Undesignated	\$ -	\$ 0
Total Ending Fund Balance	<u>\$ 281,177</u>	<u>\$ 318,819</u>

BONITA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND-POSTEMPLOYMENT BENEFITS
2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ 771
Total Revenues	\$ -	\$ 771
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ -	\$ 771
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ 150,000
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ 150,000
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ 150,771
Beginning Fund Balance		
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 150,771
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ 150,771
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ -	\$ 150,771

BONITA UNIFIED SCHOOL DISTRICT
BUILDING FUND
2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 277,234	\$ 284,287
Total Revenues	<u>\$ 277,234</u>	<u>\$ 284,287</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 56,580	\$ -
Employee Benefits	\$ 14,926	\$ -
Books and Supplies	\$ -	\$ 100,995
Services and Other Operating	\$ 251,019	\$ 307,901
Capital Outlay	\$ 5,396,837	\$ 10,202,693
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 5,719,362</u>	<u>\$ 10,611,590</u>
Excess (deficiency) of revenues over expenditures	\$ (5,442,128)	\$ (10,327,303)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (5,442,128)</u>	<u>\$ (10,327,303)</u>
Beginning Fund Balance	\$ 36,374,586	\$ 30,932,458
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 36,374,586</u>	<u>\$ 30,932,458</u>
Ending Fund Balance	<u>\$ 30,932,458</u>	<u>\$ 20,605,155</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 532	\$ 532
Legally Restricted Fund Balance	\$ 30,931,925	\$ 20,604,622
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 30,932,458</u>	<u>\$ 20,605,155</u>

BONITA UNIFIED SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 327,433	\$ 376,804
Total Revenues	<u>\$ 327,433</u>	<u>\$ 376,804</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 18,138	\$ 1,634
Services and Other Operating	\$ 24,118	\$ 8,224
Capital Outlay	\$ 1,141,867	\$ 378,969
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 1,184,123</u>	<u>\$ 388,828</u>
Excess (deficiency) of revenues over expenditures	\$ (856,690)	\$ (12,024)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 252,307	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ 252,307</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (604,383)</u>	<u>\$ (12,024)</u>
Beginning Fund Balance	\$ 2,595,202	\$ 1,990,819
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,595,202</u>	<u>\$ 1,990,819</u>
Ending Fund Balance	<u>\$ 1,990,819</u>	<u>\$ 1,978,795</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,990,819	\$ 1,978,795
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,990,819</u>	<u>\$ 1,978,795</u>

BONITA UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE FUND - CAPITAL OUTLAY PROJECTS
2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 36,021	\$ 4,437
Total Revenues	<u>\$ 36,021</u>	<u>\$ 4,437</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 81,193	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ 173,676
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 81,193</u>	<u>\$ 173,676</u>
Excess (deficiency) of revenues over expenditures	\$ (45,173)	\$ (169,239)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (45,173)</u>	<u>\$ (169,239)</u>
Beginning Fund Balance	\$ 532,694	\$ 487,521
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 532,694</u>	<u>\$ 487,521</u>
Ending Fund Balance	<u>\$ 487,521</u>	<u>\$ 318,281</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 487,521	\$ 318,281
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 487,521</u>	<u>\$ 318,281</u>

BONITA UNIFIED SCHOOL DISTRICT
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS
 2016-17

	Unaudited Actuals 2015-16	Unaudited Actuals 2016-17
Revenues		
LCFF	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 836,564	\$ 838,948
Total Revenues	<u>\$ 836,564</u>	<u>\$ 838,948</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ 186,471
Employee Benefits	\$ -	\$ 45,950
Books and Supplies	\$ 1,672	\$ -
Services and Other Operating	\$ 416,577	\$ 461,380
Capital Outlay	\$ 43,120	\$ 3,958
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 461,369</u>	<u>\$ 697,759</u>
Excess (deficiency) of revenues over expenditures	\$ 375,196	\$ 141,190
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Uses	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 375,196</u>	<u>\$ 141,190</u>
Beginning Fund Balance	\$ 2,739,876	\$ 3,115,072
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	<u>\$ 2,739,876</u>	<u>\$ 3,115,072</u>
Ending Fund Balance	<u>\$ 3,115,072</u>	<u>\$ 3,256,262</u>
Components of Ending Fund Balance:		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,115,072	\$ 3,256,262
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 3,115,072</u>	<u>\$ 3,256,262</u>

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.57%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$58,459,729.62
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$58,459,729.62
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	7.44%
JCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 06, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Hoyt Yee
Name
LACOE Business Services Consultant
Title
(562) 940-1705
Telephone
Yee_Hoyt@lacoedu
E-mail Address

Sonia Eckley
Name
Sr. Director, Fiscal Services
Title
(909) 971-8320 x5220
Telephone
eckley@bonita.k12.ca.us
E-mail Address

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,822.79	9,811.75	9,822.79	9,836.00	9,836.00	9,836.00
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)	47.70	47.90	47.90	47.90	47.90	47.90
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)	9,870.49	9,859.65	9,870.69	9,883.90	9,883.90	9,883.90
5. District Funded County Program ADA						
a. County Community Schools	23.23	23.23	23.23	23.00	23.00	23.00
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)	23.23	23.23	23.23	23.00	23.00	23.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,893.72	9,882.88	9,893.92	9,906.90	9,906.90	9,906.90
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	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									
..CFF Sources		8010-8099	82,607,692.25	0.00	82,607,692.25	85,022,560.00	0.00	85,022,560.00	2.9%
2) Federal Revenue		8100-8299	105,688.54	3,212,367.23	3,318,055.77	18,000.00	2,950,115.00	2,968,115.00	-10.5%
3) Other State Revenue		6300-8599	4,008,980.45	1,961,210.50	5,970,190.95	1,782,695.00	1,682,416.00	3,465,111.00	-42.0%
4) Other Local Revenue		8600-8799	2,696,911.80	8,312,084.04	11,008,995.84	465,858.00	9,031,116.00	9,496,974.00	-13.7%
5) TOTAL REVENUES			89,419,273.04	13,485,661.77	102,904,934.81	87,289,113.00	13,663,647.00	100,952,760.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,693,955.23	8,309,296.18	48,003,251.41	41,551,523.00	8,660,055.00	50,211,578.00	4.6%
2) Classified Salaries		2000-2999	11,725,507.17	3,386,817.96	15,112,325.13	11,910,617.00	3,736,843.00	15,647,460.00	3.5%
3) Employee Benefits		3000-3999	14,435,035.58	3,366,498.81	17,801,534.39	16,566,426.00	4,135,055.00	20,701,481.00	16.3%
4) Books and Supplies		4000-4999	3,805,219.31	480,786.75	4,286,006.06	3,650,073.00	441,134.00	4,091,207.00	-4.5%
5) Services and Other Operating Expenditures		5000-5999	5,910,369.90	4,076,797.26	9,987,167.16	6,027,178.00	4,323,390.00	10,350,568.00	3.6%
6) Capital Outlay		6000-6999	1,922,550.25	11,386,351.79	13,308,902.04	1,171,000.00	0.00	1,171,000.00	-91.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,292,910.93	897,475.19	2,190,386.12	1,826,068.00	912,960.00	2,739,028.00	25.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,338,955.80)	1,154,873.91	(184,081.89)	(1,834,216.00)	1,584,691.00	(249,525.00)	35.6%
9) TOTAL EXPENDITURES			77,446,592.57	33,058,897.85	110,505,490.42	80,868,669.00	23,794,128.00	104,662,797.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,972,680.47	(19,573,236.08)	(7,600,555.61)	6,420,444.00	(10,130,481.00)	(3,710,037.00)	-51.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	80,829.81	0.00	80,829.81	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
^) Contributions		8980-8999	(8,878,992.36)	8,878,992.36	0.00	(10,382,705.00)	10,382,705.00	0.00	0.0%
TOTAL OTHER FINANCING SOURCES/USES			(8,948,162.55)	8,878,992.36	(69,170.19)	(10,382,705.00)	10,382,705.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,024,517.92	(10,694,243.72)	(7,669,725.80)	(3,962,261.00)	252,224.00	(3,710,037.00)	-51.6%
JND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,734,054.05	13,231,717.39	30,965,771.44	20,758,571.97	2,537,473.67	23,296,045.64	-24.8%
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)			17,734,054.05	13,231,717.39	30,965,771.44	20,758,571.97	2,537,473.67	23,296,045.64	-24.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,734,054.05	13,231,717.39	30,965,771.44	20,758,571.97	2,537,473.67	23,296,045.64	-24.8%
2) Ending Balance, June 30 (E + F1e)			20,758,571.97	2,537,473.67	23,296,045.64	16,796,310.97	2,789,697.67	19,586,008.64	-15.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	43,484.53	0.00	43,484.53	90,000.00	0.00	90,000.00	107.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	46,500.00	0.00	46,500.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,537,473.67	2,537,473.67	0.00	2,789,697.67	2,789,697.67	9.9%
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	7,044,620.00	0.00	7,044,620.00	500,000.00	0.00	500,000.00	-92.9%
School Site Carryover	0000	9780	559,620.00		559,620.00				
Textbooks	0000	9780	1,000,000.00		1,000,000.00				
Technology	0000	9780	1,500,000.00		1,500,000.00				
SELPA Revenue Adjustment	0000	9780	500,000.00		500,000.00				
E-RATE Match	0000	9780	485,000.00		485,000.00				
Potential Future H&W Increases	0000	9780	3,000,000.00		3,000,000.00				
Reserve for Technology	0000	9780				500,000.00		500,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,319,665.00	0.00	3,319,665.00	3,139,884.00	0.00	3,139,884.00	-5.4%
Unassigned/Unappropriated Amount		9790	10,260,802.44	0.00	10,260,802.44	13,019,926.97	0.00	13,019,926.97	26.9%

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									
Cash									
a) in County Treasury		9110	25,585,797.63	(72,850.96)	25,512,946.67				
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	90,000.00	0.00	90,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	552,660.76	6,463.00	559,123.76				
4) Due from Grantor Government		9290	203,384.76	3,126,228.98	3,329,613.74				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	43,484.53	0.00	43,484.53				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			26,475,327.68	3,059,841.02	29,535,168.70				
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	3,036,083.71	522,367.35	3,558,451.06				
2) Due to Grantor Governments		9590	2,680,672.00	0.00	2,680,672.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			5,716,755.71	522,367.35	6,239,123.06				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
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)			20,758,571.97	2,537,473.67	23,296,045.64				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Municipal Apportionment									
State Aid - Current Year		8011	50,330,553.00	0.00	50,330,553.00	54,943,577.00	0.00	54,943,577.00	9.2%
Education Protection Account State Aid - Current Year		8012	12,927,907.00	0.00	12,927,907.00	13,294,308.00	0.00	13,294,308.00	2.8%
State Aid - Prior Years		8019	(289,363.74)	0.00	(289,363.74)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	65,954.98	0.00	65,954.98	65,955.00	0.00	65,955.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	54,248.69	0.00	54,248.69	54,249.00	0.00	54,249.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,298,762.23	0.00	11,298,762.23	10,846,113.00	0.00	10,846,113.00	-4.0%
Unsecured Roll Taxes		8042	353,880.10	0.00	353,880.10	353,880.00	0.00	353,880.00	0.0%
Prior Years' Taxes		8043	154,208.96	0.00	154,208.96	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	388,925.43	0.00	388,925.43	414,491.00	0.00	414,491.00	6.6%
Education Revenue Augmentation Fund (ERAF)		8045	5,662,310.33	0.00	5,662,310.33	4,427,748.00	0.00	4,427,748.00	-21.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,638,543.52	0.00	1,638,543.52	622,239.00	0.00	622,239.00	-62.0%
Penalties and Interest from Delinquent Taxes		8048	21,761.75	0.00	21,761.75	0.00	0.00	0.00	-100.0%
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			82,607,692.25	0.00	82,607,692.25	85,022,560.00	0.00	85,022,560.00	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			82,607,692.25	0.00	82,607,692.25	85,022,560.00	0.00	85,022,560.00	2.9%
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	1,519,844.00	1,519,844.00	0.00	1,526,227.00	1,526,227.00	0.4%
Special Education Discretionary Grants		8182	0.00	421,187.75	421,187.75	0.00	354,478.00	354,478.00	-15.8%
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	18,750.39	0.00	18,750.39	18,000.00	0.00	18,000.00	-4.0%
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		820,624.49	820,624.49		615,831.00	615,831.00	-25.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		127,936.78	127,936.78		179,893.00	179,893.00	40.6%
Title III, Part A, Immigrant Education Program	4201	8290		7,759.33	7,759.33		11,792.00	11,792.00	52.0%

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		59,946.33	59,946.33		57,236.00	57,236.00	-4.5%
Part 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		47,708.00	47,708.00		47,708.00	47,708.00	0.0%
All Other Federal Revenue	All Other	8290	86,938.15	207,360.55	294,298.70	0.00	156,950.00	156,950.00	-46.7%
TOTAL, FEDERAL REVENUE			105,688.54	3,212,367.23	3,318,055.77	18,000.00	2,950,115.00	2,968,115.00	-10.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,488,726.00	0.00	2,488,726.00	369,943.00	0.00	369,943.00	-85.1%
Lottery - Unrestricted and Instructional Materials		8560	1,498,236.03	492,733.50	1,990,969.53	1,412,752.00	441,485.00	1,854,237.00	-6.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		556,421.00	556,421.00		528,838.00	528,838.00	-5.0%
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	22,018.42	912,056.00	934,074.42	0.00	712,093.00	712,093.00	-23.8%
TOTAL, OTHER STATE REVENUE			4,008,980.45	1,961,210.50	5,970,190.95	1,782,695.00	1,682,416.00	3,465,111.00	-42.0%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	594,269.92	0.00	594,269.92	0.00	0.00	0.00	-100.0%
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	315,414.21	0.00	315,414.21	125,000.00	0.00	125,000.00	-60.4%
Interest		8660	263,144.87	0.00	263,144.87	70,000.00	0.00	70,000.00	-73.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	93,833.96	0.00	93,833.96	95,000.00	0.00	95,000.00	1.2%
Interagency Services		8677	77,064.92	0.00	77,064.92	68,327.00	0.00	68,327.00	-11.3%
Litigation/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	38,460.00	38,460.00	0.00	20,000.00	20,000.00	-48.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,353,183.92	(19,765.56)	1,333,418.36	107,531.00	0.00	107,531.00	-91.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8761-8783	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		8,293,389.60	8,293,389.60		9,011,116.00	9,011,116.00	8.7%
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			2,696,911.80	8,312,084.04	11,008,995.84	465,858.00	9,031,116.00	9,496,974.00	-13.7%
TOTAL, REVENUES			89,419,273.04	13,485,661.77	102,904,934.81	87,289,113.00	13,663,647.00	100,952,760.00	-1.9%

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	33,610,410.03	5,805,661.06	39,416,071.09	34,876,708.00	6,059,631.00	40,936,339.00	3.9%
Certificated Pupil Support Salaries		1200	1,790,117.89	1,722,681.02	3,512,798.91	2,001,289.00	1,832,432.00	3,833,721.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,097,569.42	357,479.09	4,455,048.51	3,968,639.00	227,382.00	4,196,021.00	-5.8%
Other Certificated Salaries		1900	195,857.89	423,475.01	619,332.90	704,887.00	540,610.00	1,245,497.00	101.1%
TOTAL, CERTIFICATED SALARIES			39,693,955.23	8,309,296.18	48,003,251.41	41,551,523.00	8,660,055.00	50,211,578.00	4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	893,464.23	2,991,320.14	3,884,784.37	587,736.00	3,326,732.00	3,914,468.00	0.8%
Classified Support Salaries		2200	4,038,495.88	35,530.67	4,074,026.55	4,218,435.00	34,154.00	4,252,589.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	1,458,448.90	0.00	1,458,448.90	1,493,336.00	0.00	1,493,336.00	2.4%
Clerical, Technical and Office Salaries		2400	4,333,398.48	296,922.54	4,630,321.02	4,375,825.00	288,146.00	4,663,971.00	0.7%
Other Classified Salaries		2900	1,001,699.68	63,044.61	1,064,744.29	1,235,285.00	87,811.00	1,323,096.00	24.3%
TOTAL, CLASSIFIED SALARIES			11,725,507.17	3,386,817.96	15,112,325.13	11,910,617.00	3,736,843.00	15,647,460.00	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,861,677.44	1,031,709.18	5,893,386.62	5,758,953.00	1,257,506.00	7,016,459.00	19.1%
PERS		3201-3202	1,431,483.38	398,614.83	1,830,098.21	1,727,085.00	535,009.00	2,262,094.00	23.6%
OASDI/Medicare/Alternative		3301-3302	1,389,480.89	347,205.38	1,736,686.27	1,484,520.00	395,302.00	1,879,822.00	8.2%
Health and Welfare Benefits		3401-3402	5,073,503.59	1,210,427.27	6,283,930.86	6,075,771.00	1,588,550.00	7,664,321.00	22.0%
Unemployment Insurance		3501-3502	24,768.88	5,631.83	30,400.71	25,962.00	6,213.00	32,175.00	5.8%
Workers' Compensation		3601-3602	1,540,856.77	358,155.13	1,899,011.90	1,438,638.00	345,940.00	1,784,578.00	-6.0%
OPEB, Allocated		3701-3702	77,740.25	0.00	77,740.25	30,000.00	0.00	30,000.00	-61.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,524.38	14,755.19	50,279.57	25,497.00	6,535.00	32,032.00	-36.3%
TOTAL, EMPLOYEE BENEFITS			14,435,035.58	3,366,498.81	17,801,534.39	16,566,426.00	4,135,055.00	20,701,481.00	16.3%
BOOKS AND SUPPLIES									
Assigned Textbooks and Core Curricula Materials		4100	985,044.10	0.00	985,044.10	647,196.00	145,186.00	792,382.00	-19.6%
Books and Other Reference Materials		4200	47,315.11	0.00	47,315.11	6,500.00	0.00	6,500.00	-86.3%
Materials and Supplies		4300	2,080,191.34	386,393.12	2,446,584.46	2,740,521.00	233,448.00	2,973,969.00	21.6%
Noncapitalized Equipment		4400	712,668.76	94,393.63	807,062.39	255,856.00	62,500.00	318,356.00	-60.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,805,219.31	480,786.75	4,286,006.06	3,650,073.00	441,134.00	4,091,207.00	-4.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,519,804.19	2,519,804.19	0.00	2,658,277.00	2,658,277.00	5.5%
Travel and Conferences		5200	107,099.88	39,293.78	146,393.66	231,049.00	102,724.00	333,773.00	128.0%
Dues and Memberships		5300	29,130.54	0.00	29,130.54	39,685.00	10,500.00	50,185.00	72.3%
Insurance		5400 - 5450	670,301.00	0.00	670,301.00	725,000.00	0.00	725,000.00	8.2%
Operations and Housekeeping Services		5500	1,782,681.09	0.00	1,782,681.09	1,079,720.00	0.00	1,079,720.00	-39.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	768,593.48	6,272.35	774,865.83	1,152,916.00	5,700.00	1,158,616.00	49.5%
Transfers of Direct Costs		5710	(6,165.73)	6,165.73	0.00	(4,300.00)	4,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,666.22)	0.00	(11,666.22)	(13,300.00)	0.00	(13,300.00)	14.0%
Professional/Consulting Services and Operating Expenditures		5800	2,180,804.75	1,484,262.61	3,665,067.36	2,268,550.00	1,529,889.00	3,798,439.00	3.6%
Communications		5900	389,591.11	20,998.60	410,589.71	547,858.00	12,000.00	559,858.00	36.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,910,369.90	4,076,797.26	9,987,167.16	6,027,178.00	4,323,390.00	10,350,568.00	3.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
J		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	751,550.93	0.00	751,550.93	195,000.00	0.00	195,000.00	-74.1%
Buildings and Improvements of Buildings		6200	336,236.89	11,364,860.05	11,701,096.94	560,000.00	0.00	560,000.00	-95.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	637,939.66	21,491.74	659,431.40	361,000.00	0.00	361,000.00	-45.3%
Equipment Replacement		6500	196,822.77	0.00	196,822.77	55,000.00	0.00	55,000.00	-72.1%
TOTAL, CAPITAL OUTLAY			1,922,550.25	11,386,351.79	13,308,902.04	1,171,000.00	0.00	1,171,000.00	-91.2%
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	4,550.73	897,475.19	902,025.92	0.00	912,960.00	912,960.00	1.2%
Payments to County Offices		7142	200,924.34	0.00	200,924.34	155,000.00	0.00	155,000.00	-22.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	17,637.00	0.00	17,637.00	0.00	0.00	0.00	-100.0%
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	739,289.81	0.00	739,289.81	756,195.00	0.00	756,195.00	2.3%
Other Debt Service - Principal		7439	330,509.05	0.00	330,509.05	914,873.00	0.00	914,873.00	176.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,292,910.93	897,475.19	2,190,386.12	1,826,068.00	912,960.00	2,739,028.00	25.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,154,873.91)	1,154,873.91	0.00	(1,584,691.00)	1,584,691.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(184,081.89)	0.00	(184,081.89)	(249,525.00)	0.00	(249,525.00)	35.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,338,955.80)	1,154,873.91	(184,081.89)	(1,834,216.00)	1,584,691.00	(249,525.00)	35.6%
TOTAL, EXPENDITURES			77,446,592.57	33,058,897.85	110,505,490.42	80,868,669.00	23,794,128.00	104,662,797.00	-5.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.00
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.00
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Capital Leases		8972	80,829.81	0.00	80,829.81	0.00	0.00	0.00	-100.00
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(c) TOTAL, SOURCES			80,829.81	0.00	80,829.81	0.00	0.00	0.00	-100.00
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,878,992.36)	8,878,992.36	0.00	(10,382,705.00)	10,382,705.00	0.00	0.00
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(e) TOTAL, CONTRIBUTIONS			(8,878,992.36)	8,878,992.36	0.00	(10,382,705.00)	10,382,705.00	0.00	0.00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,948,162.55)	8,878,992.36	(69,170.19)	(10,382,705.00)	10,382,705.00	0.00	-100.00

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUES									
1) LCFF Sources		8010-8099	82,607,692.25	0.00	82,607,692.25	85,022,560.00	0.00	85,022,560.00	2.9%
2) Federal Revenue		8100-8299	105,688.54	3,212,367.23	3,318,055.77	18,000.00	2,950,115.00	2,968,115.00	-10.5%
3) Other State Revenue		8300-8599	4,008,980.45	1,961,210.50	5,970,190.95	1,782,695.00	1,682,416.00	3,465,111.00	-42.0%
4) Other Local Revenue		8600-8799	2,696,911.80	8,312,084.04	11,008,995.84	465,858.00	9,031,116.00	9,496,974.00	-13.7%
5) TOTAL, REVENUES			89,419,273.04	13,485,661.77	102,904,934.81	87,289,113.00	13,663,647.00	100,952,760.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	45,564,346.91	14,411,940.20	59,976,287.11	46,055,619.00	15,733,630.00	61,789,249.00	3.0%
2) Instruction - Related Services		2000-2999	8,837,317.47	1,958,240.02	10,795,557.49	9,185,682.00	2,043,156.00	11,228,838.00	4.0%
3) Pupil Services		3000-3999	4,993,024.94	3,261,346.42	8,254,371.36	5,591,214.00	3,516,059.00	9,107,273.00	10.3%
4) Ancillary Services		4000-4999	1,424,921.23	665.38	1,425,586.61	1,307,100.00	0.00	1,307,100.00	-8.3%
5) Community Services		5000-5999	116,571.61	0.00	116,571.61	83,097.00	0.00	83,097.00	-28.7%
6) Enterprise		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration		7000-7999	5,540,175.67	1,154,873.91	6,695,049.58	7,098,896.00	1,584,691.00	8,683,587.00	29.7%
8) Plant Services		8000-8999	9,677,323.81	11,372,360.68	21,049,684.49	9,720,993.00	3,632.00	9,724,625.00	-53.8%
9) Other Outgo		9000-9999	1,292,910.93	899,471.24	2,192,382.17	1,826,068.00	912,960.00	2,739,028.00	24.9%
10) TOTAL, EXPENDITURES		Except 7600-7699	77,446,592.57	33,058,897.85	110,505,490.42	80,868,669.00	23,794,128.00	104,662,797.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			11,972,680.47	(19,573,236.08)	(7,600,555.61)	6,420,444.00	(10,130,481.00)	(3,710,037.00)	-51.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	80,829.81	0.00	80,829.81	0.00	0.00	0.00	-100.0%
) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,878,992.36)	8,878,992.36	0.00	(10,382,705.00)	10,382,705.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,948,162.55)	8,878,992.36	(69,170.19)	(10,382,705.00)	10,382,705.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
IET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,024,517.92	(10,694,243.72)	(7,669,725.80)	(3,962,261.00)	252,224.00	(3,710,037.00)	-51.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	17,734,054.05	13,231,717.39	30,965,771.44	20,758,571.97	2,537,473.67	23,296,045.64	-24.8%
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)			17,734,054.05	13,231,717.39	30,965,771.44	20,758,571.97	2,537,473.67	23,296,045.64	-24.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,734,054.05	13,231,717.39	30,965,771.44	20,758,571.97	2,537,473.67	23,296,045.64	-24.8%
2) Ending Balance, June 30 (E + F1e)			20,758,571.97	2,537,473.67	23,296,045.64	16,796,310.97	2,789,697.67	19,586,008.64	-15.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	43,484.53	0.00	43,484.53	90,000.00	0.00	90,000.00	107.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	46,500.00	0.00	46,500.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,537,473.67	2,537,473.67	0.00	2,789,697.67	2,789,697.67	9.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	7,044,620.00	0.00	7,044,620.00	500,000.00	0.00	500,000.00	-92.9%
School Site Carryover	0000	9780	559,620.00		559,620.00				
Textbooks	0000	9780	1,000,000.00		1,000,000.00				
Technology	0000	9780	1,500,000.00		1,500,000.00				
SELPA Revenue Adjustment	0000	9780	500,000.00		500,000.00				
E-RATE Match	0000	9780	485,000.00		485,000.00				
Potential Future H&W Increases	0000	9780	3,000,000.00		3,000,000.00				
Reserve for Technology	0000	9780				500,000.00		500,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,319,665.00	0.00	3,319,665.00	3,139,884.00	0.00	3,139,884.00	-5.4%
Unassigned/Unappropriated Amount		9790	10,260,802.44	0.00	10,260,802.44	13,019,926.97	0.00	13,019,926.97	26.9%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	136,270.55	136,270.55
6230	California Clean Energy Jobs Act	1,054,179.57	1,583,017.57
6264	Educator Effectiveness (15-16)	385,384.21	108,770.21
6300	Lottery: Instructional Materials	663,661.46	663,661.46
6512	Special Ed: Mental Health Services	137,298.48	137,298.48
7338	College Readiness Block Grant	160,679.40	160,679.40
Total, Restricted Balance		2,537,473.67	2,789,697.67

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	2,385,831.68	2,806,693.00	17.6%
5) TOTAL, REVENUES			2,385,831.68	2,806,693.00	17.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	128,373.72	123,077.00	-4.1%
2) Classified Salaries		2000-2999	1,473,774.22	1,561,855.00	6.0%
3) Employee Benefits		3000-3999	546,297.19	677,383.00	24.0%
4) Books and Supplies		4000-4999	85,988.55	118,800.00	38.2%
5) Services and Other Operating Expenditures		5000-5999	51,225.69	56,120.00	9.6%
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	159,081.89	224,525.00	41.1%
9) TOTAL, EXPENDITURES			2,444,741.26	2,761,760.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,909.58)	44,933.00	-176.3%
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)			(58,909.58)	44,933.00	-176.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,720.49	7,810.91	-88.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,720.49	7,810.91	-88.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,720.49	7,810.91	-88.3%
2) Ending Balance, June 30 (E + F1e)			7,810.91	52,743.91	575.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,810.91	52,743.91	575.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	185,592.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,685.32		
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			188,278.03		
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	94,463.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	86,003.63		
6) TOTAL, LIABILITIES			180,467.12		
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)			7,810.91		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,230.08	4,000.00	-5.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,381,601.60	2,802,693.00	17.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,385,831.68	2,806,693.00	17.6%
TOTAL, REVENUES			2,385,831.68	2,806,693.00	17.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	250.00	New
Certificated Supervisors' and Administrators' Salaries		1300	128,373.72	122,827.00	-4.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			128,373.72	123,077.00	-4.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	149,102.04	149,258.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,324.41	123,372.00	15.0%
Other Classified Salaries		2900	1,217,347.77	1,289,225.00	5.9%
TOTAL, CLASSIFIED SALARIES			1,473,774.22	1,561,855.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,149.36	17,761.00	10.0%
PERS		3201-3202	172,975.79	221,337.00	28.0%
OASDI/Medicare/Alternative		3301-3302	105,869.83	117,925.00	11.4%
Health and Welfare Benefits		3401-3402	198,425.91	269,413.00	35.8%
Unemployment Insurance		3501-3502	771.54	849.00	10.0%
Workers' Compensation		3601-3602	49,032.67	47,016.00	-4.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,072.09	3,082.00	0.3%
TOTAL, EMPLOYEE BENEFITS			546,297.19	677,383.00	24.0%
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	84,012.10	118,800.00	41.4%
Noncapitalized Equipment		4400	1,976.45	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,988.55	118,800.00	38.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	371.44	1,000.00	169.2%
Dues and Memberships		5300	0.00	200.00	New
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	22,147.72	21,600.00	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,053.84	10,800.00	34.1%
Professional/Consulting Services and Operating Expenditures		5800	17,794.65	21,520.00	20.9%
Communications		5900	2,858.04	1,000.00	-65.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,225.69	56,120.00	9.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	159,081.89	224,525.00	41.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			159,081.89	224,525.00	41.1%
TOTAL, EXPENDITURES			2,444,741.26	2,761,760.00	13.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	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	2,385,831.68	2,806,693.00	17.6%
5) TOTAL, REVENUES			2,385,831.68	2,806,693.00	17.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		97,073.95	90,385.00	-6.9%
3) Pupil Services	3000-3999		7,610.19	7,359.00	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,953,566.95	2,199,848.00	12.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		159,081.89	224,525.00	41.1%
8) Plant Services	8000-8999		227,408.28	239,643.00	5.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,444,741.26	2,761,760.00	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(58,909.58)	44,933.00	-176.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(58,909.58)	44,933.00	-176.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	66,720.49	7,810.91	-88.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,720.49	7,810.91	-88.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,720.49	7,810.91	-88.3%
2) Ending Balance, June 30 (E + F1e)			7,810.91	52,743.91	575.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,810.91	52,743.91	575.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,543,458.31	1,550,000.00	0.4%
3) Other State Revenue		8300-8599	113,882.48	130,000.00	14.2%
4) Other Local Revenue		8600-8799	937,255.18	845,200.00	-9.8%
5) TOTAL, REVENUES			2,594,595.97	2,525,200.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,055,113.55	1,028,017.00	-2.6%
3) Employee Benefits		3000-3999	329,380.14	361,059.00	9.6%
4) Books and Supplies		4000-4999	1,070,445.66	983,500.00	-8.1%
5) Services and Other Operating Expenditures		5000-5999	31,844.13	31,080.00	-2.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,862.36	2,859.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,000.00	25,000.00	0.0%
9) TOTAL, EXPENDITURES			2,514,645.84	2,431,515.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			79,950.13	93,685.00	17.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,950.13	93,685.00	17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,176.56	318,818.69	13.4%
b) Audit Adjustments		9793	(42,308.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			238,868.56	318,818.69	33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,868.56	318,818.69	33.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	52,527.49	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	258,456.67	404,469.16	56.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,834.53	8,034.53	2.6%
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	60,519.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	25,653.23		
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	21,484.38		
4) Due from Grantor Government		9290	249,922.93		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	52,527.49		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			410,107.51		
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	39,327.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	51,960.85		
6) TOTAL, LIABILITIES			91,288.82		
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)			318,818.69		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,543,458.31	1,550,000.00	0.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,543,458.31	1,550,000.00	0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	113,882.48	130,000.00	14.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			113,882.48	130,000.00	14.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	936,511.55	845,000.00	-9.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	743.63	200.00	-73.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			937,255.18	845,200.00	-9.8%
TOTAL, REVENUES			2,594,595.97	2,525,200.00	-2.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	827,924.70	799,696.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	106,968.00	109,643.00	2.5%
Clerical, Technical and Office Salaries		2400	119,205.96	117,178.00	-1.7%
Other Classified Salaries		2900	1,014.89	1,500.00	47.8%
TOTAL, CLASSIFIED SALARIES			1,055,113.55	1,028,017.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	99,714.78	114,145.00	14.5%
OASDI/Medicare/Alternative		3301-3302	69,930.33	71,415.00	2.1%
Health and Welfare Benefits		3401-3402	126,940.32	146,274.00	15.2%
Unemployment Insurance		3501-3502	508.28	528.00	3.9%
Workers' Compensation		3601-3602	32,286.43	28,697.00	-11.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			329,380.14	361,059.00	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,012.03	28,500.00	-23.0%
Noncapitalized Equipment		4400	22,358.69	13,000.00	-41.9%
Food		4700	1,011,074.94	942,000.00	-6.8%
TOTAL, BOOKS AND SUPPLIES			1,070,445.66	983,500.00	-8.1%

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	3,957.28	3,550.00	-10.3%
Dues and Memberships		5300	927.44	800.00	-13.7%
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	4,377.07	5,000.00	14.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,612.38	2,500.00	-30.8%
Professional/Consulting Services and Operating Expenditures		5800	18,969.96	19,230.00	1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,844.13	31,080.00	-2.4%
CAPITAL OUTLAY					
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	229.63	181.00	-21.2%
Other Debt Service - Principal		7439	2,632.73	2,678.00	1.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,862.36	2,859.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	25,000.00	25,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,000.00	25,000.00	0.0%
TOTAL, EXPENDITURES			2,514,645.84	2,431,515.00	-3.3%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,543,458.31	1,550,000.00	0.4%
3) Other State Revenue		8300-8599	113,882.48	130,000.00	14.2%
4) Other Local Revenue		8600-8799	937,255.18	845,200.00	-9.8%
5) TOTAL, REVENUES			2,594,595.97	2,525,200.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,341,142.41	2,287,334.00	-2.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		25,000.00	25,000.00	0.0%
8) Plant Services	8000-8999		145,641.07	116,322.00	-20.1%
9) Other Outgo	9000-9999	Except 7600-7699	2,862.36	2,859.00	-0.1%
10) TOTAL, EXPENDITURES			2,514,645.84	2,431,515.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			79,950.13	93,685.00	17.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,950.13	93,685.00	17.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	281,176.56	318,818.69	13.4%
b) Audit Adjustments					
		9793	(42,308.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			238,868.56	318,818.69	33.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			238,868.56	318,818.69	33.5%
2) Ending Balance, June 30 (E + F1e)					
			318,818.69	412,503.69	29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	52,527.49	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	258,456.67	404,469.16	56.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	7,834.53	8,034.53	2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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	771.38	0.00	-100.0%
5) TOTAL, REVENUES			771.38	0.00	-100.0%
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)			771.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,771.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	150,771.38	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	150,771.38	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	150,771.38	New
2) Ending Balance, June 30 (E + F1e)			150,771.38	150,771.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	150,771.38	150,771.38	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	150,099.53		
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	671.85		
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			150,771.38		
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)			150,771.38		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	771.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			771.38	0.00	-100.0%
TOTAL, REVENUES			771.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	150,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			150,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	771.38	0.00	-100.0%
5) TOTAL, REVENUES			771.38	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			771.38	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,771.38	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	150,771.38	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	150,771.38	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	150,771.38	New
2) Ending Balance, June 30 (E + F1e)			150,771.38	150,771.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	150,771.38	150,771.38	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
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	284,286.62	100,000.00	-64.8%
5) TOTAL, REVENUES			284,286.62	100,000.00	-64.8%
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	100,994.95	50,000.00	-50.5%
5) Services and Other Operating Expenditures		5000-5999	307,901.35	40,000.00	-87.0%
6) Capital Outlay		6000-6999	10,202,693.38	17,908,101.00	75.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,611,589.68	17,998,101.00	69.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,327,303.06)	(17,898,101.00)	73.3%
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)			(10,327,303.06)	(17,898,101.00)	73.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,932,457.61	20,605,154.55	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,932,457.61	20,605,154.55	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,932,457.61	20,605,154.55	-33.4%
2) Ending Balance, June 30 (E + F1e)			20,605,154.55	2,707,053.55	-86.9%
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	20,604,622.28	2,606,521.28	-87.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	532.27	100,532.27	18787.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,265,782.83		
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	121,277.27		
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			21,387,060.10		
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	781,905.55		
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			781,905.55		
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)			20,605,154.55		

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	284,286.62	100,000.00	-64.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			284,286.62	100,000.00	-64.8%
TOTAL, REVENUES			284,286.62	100,000.00	-64.8%

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%
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	183.79	0.00	-100.0%
Noncapitalized Equipment		4400	100,811.16	50,000.00	-50.4%
TOTAL, BOOKS AND SUPPLIES			100,994.95	50,000.00	-50.5%
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	220,050.50	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	87,850.85	40,000.00	-54.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			307,901.35	40,000.00	-87.0%
CAPITAL OUTLAY					
Land		6100	20,087.09	183,439.00	813.2%
Land Improvements		6170	372,602.70	175,000.00	-53.0%
Buildings and Improvements of Buildings		6200	9,810,003.59	16,549,662.00	68.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	1,000,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,202,693.38	17,908,101.00	75.5%
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			10,611,589.68	17,998,101.00	69.6%

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	284,286.62	100,000.00	-64.8%
5) TOTAL, REVENUES			284,286.62	100,000.00	-64.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,611,589.68	17,998,101.00	69.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,611,589.68	17,998,101.00	69.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,327,303.06)	(17,898,101.00)	73.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,327,303.06)	(17,898,101.00)	73.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,932,457.61	20,605,154.55	-33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,932,457.61	20,605,154.55	-33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,932,457.61	20,605,154.55	-33.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	532.27	100,532.27	18787.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
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	376,803.51	305,000.00	-19.1%
5) TOTAL, REVENUES			376,803.51	305,000.00	-19.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,634.35	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8,224.00	0.00	-100.0%
6) Capital Outlay		6000-6999	378,969.31	300,000.00	-20.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			388,827.66	300,000.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,024.15)	5,000.00	-141.6%
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)			(12,024.15)	5,000.00	-141.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,990,819.42	1,978,795.27	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,990,819.42	1,978,795.27	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,819.42	1,978,795.27	-0.6%
2) Ending Balance, June 30 (E + F1e)			1,978,795.27	1,983,795.27	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,978,795.27	1,983,795.27	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,027,611.19		
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	970,579.61		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,324.41		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,003,515.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	24,719.94		
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			24,719.94		
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)			1,978,795.27		

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	11,621.83	5,000.00	-57.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	365,181.68	300,000.00	-17.8%
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			376,803.51	305,000.00	-19.1%
TOTAL, REVENUES			376,803.51	305,000.00	-19.1%

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	968.80	0.00	-100.0%
Noncapitalized Equipment		4400	665.55	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,634.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,854.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,370.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,224.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	15,872.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	363,096.81	300,000.00	-17.4%
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			378,969.31	300,000.00	-20.8%
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			388,827.66	300,000.00	-22.8%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	376,803.51	305,000.00	-19.1%
5) TOTAL, REVENUES			376,803.51	305,000.00	-19.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,370.00	0.00	-100.0%
8) Plant Services	8000-8999		384,457.66	300,000.00	-22.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			388,827.66	300,000.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,024.15)	5,000.00	-141.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,024.15)	5,000.00	-141.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,990,819.42	1,978,795.27	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,990,819.42	1,978,795.27	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,990,819.42	1,978,795.27	-0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,978,795.27	1,983,795.27	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	4,436.56	1,250.00	-71.8%
5) TOTAL REVENUES			4,436.56	1,250.00	-71.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	173,675.99	150,000.00	-13.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			173,675.99	150,000.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,239.43)	(148,750.00)	-12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,239.43)	(148,750.00)	-12.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	487,520.84	318,281.41	-34.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			487,520.84	318,281.41	-34.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			487,520.84	318,281.41	-34.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		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	318,281.41	169,531.41	-46.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	316,573.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,708.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			318,281.41		
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)			318,281.41		

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	1,200.00	New
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,436.56	50.00	-98.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,436.56	1,250.00	-71.8%
TOTAL, REVENUES			4,436.56	1,250.00	-71.8%

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%
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	3,900.00	0.00	-100.0%
Land Improvements		6170	150,000.00	150,000.00	0.0%
Buildings and Improvements of Buildings		6200	19,775.99	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			173,675.99	150,000.00	-13.6%
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			173,675.99	150,000.00	-13.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	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%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,436.56	1,250.00	-71.8%
5) TOTAL, REVENUES			4,436.56	1,250.00	-71.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		173,675.99	150,000.00	-13.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			173,675.99	150,000.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(169,239.43)	(148,750.00)	-12.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(169,239.43)	(148,750.00)	-12.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,520.84	318,281.41	-34.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,520.84	318,281.41	-34.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,520.84	318,281.41	-34.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	318,281.41	169,531.41	-46.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
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	838,948.31	809,000.00	-3.6%
5) TOTAL, REVENUES			838,948.31	809,000.00	-3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,471.00	186,471.00	0.0%
3) Employee Benefits		3000-3999	45,950.00	48,524.00	5.6%
4) Books and Supplies		4000-4999	0.00	2,709.00	New
5) Services and Other Operating Expenditures		5000-5999	461,379.91	556,156.00	20.5%
6) Capital Outlay		6000-6999	3,957.64	400,000.00	10007.0%
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			697,758.55	1,193,860.00	71.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,189.76	(384,860.00)	-372.6%
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)			141,189.76	(384,860.00)	-372.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,115,072.18	3,256,261.94	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,115,072.18	3,256,261.94	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,115,072.18	3,256,261.94	4.5%
2) Ending Balance, June 30 (E + F1e)			3,256,261.94	2,871,401.94	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,256,261.94	2,871,401.94	-11.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,297,727.57		
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	17,295.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,315,023.40		
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	58,761.46		
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			58,761.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,256,261.94		

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 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	803,643.44	800,000.00	-0.5%
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	35,304.87	9,000.00	-74.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			838,948.31	809,000.00	-3.6%
TOTAL, REVENUES			838,948.31	809,000.00	-3.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	186,471.00	186,471.00	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			186,471.00	186,471.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	25,883.00	28,961.00	11.9%
OASDI/Medicare/Alternative		3301-3302	14,266.00	14,266.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	94.00	94.00	0.0%
Workers' Compensation		3601-3602	5,707.00	5,203.00	-8.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,950.00	48,524.00	5.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	2,709.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	2,709.00	New
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	211,131.90	270,400.00	28.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,360.00	30,000.00	189.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	239,888.01	255,756.00	6.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			461,379.91	556,156.00	20.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,957.64	400,000.00	10007.0%
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			3,957.64	400,000.00	10007.0%
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					
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			697,758.55	1,193,860.00	71.1%

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

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	838,948.31	809,000.00	-3.6%
5) TOTAL, REVENUES			838,948.31	809,000.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		697,758.55	1,193,860.00	71.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			697,758.55	1,193,860.00	71.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			141,189.76	(384,860.00)	-372.6%
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%

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,189.76	(384,860.00)	-372.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,115,072.18	3,256,261.94	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,115,072.18	3,256,261.94	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,115,072.18	3,256,261.94	4.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,256,261.94	2,871,401.94	-11.8%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,256,261.94	2,871,401.94	-11.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	986,983.00	0.00	-100.0%
3) Other State Revenue		8300-8599	66,233.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,721,021.00	0.00	-100.0%
5) TOTAL REVENUES			8,774,237.00	0.00	-100.0%
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	8,471,030.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			8,471,030.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			303,207.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			303,207.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,763,662.00	7,066,869.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,763,662.00	7,066,869.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,763,662.00	7,066,869.00	4.5%
2) Ending Balance, June 30 (E + F1e)			7,066,869.00	7,066,869.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,066,869.00	7,066,869.00	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	7,066,869.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,066,869.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	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)			7,066,869.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	986,983.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			986,983.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	66,233.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			66,233.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,032,111.00	0.00	-100.0%
Unsecured Roll		8612	321,192.00	0.00	-100.0%
Prior Years' Taxes		8613	146,406.00	0.00	-100.0%
Supplemental Taxes		8614	146,986.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	16,416.00	0.00	-100.0%
Interest		8660	52,653.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	5,257.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,721,021.00	0.00	-100.0%
TOTAL, REVENUES			8,774,237.00	0.00	-100.0%

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	2,455,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	6,016,030.00	0.00	-100.0%
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)			8,471,030.00	0.00	-100.0%
TOTAL, EXPENDITURES			8,471,030.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	986,983.00	0.00	-100.0%
3) Other State Revenue		8300-8599	66,233.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,721,021.00	0.00	-100.0%
5) TOTAL, REVENUES			8,774,237.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,471,030.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,471,030.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			303,207.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			303,207.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,763,662.00	7,066,869.00	4.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,763,662.00	7,066,869.00	4.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,763,662.00	7,066,869.00	4.5%
2) Ending Balance, June 30 (E + F1e)					
			7,066,869.00	7,066,869.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	7,066,869.00	7,066,869.00	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%

	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	1,711,208.00		1,711,208.00			1,711,208.00
Work in Progress	35,082,313.00	7,275,539.00	42,337,852.00			42,337,852.00
Total capital assets not being depreciated	36,773,521.00	7,275,539.00	44,049,060.00	0.00	0.00	44,049,060.00
Capital assets being depreciated:						
Land Improvements	26,192,808.00	2,334,952.00	28,527,760.00			28,527,760.00
Buildings	136,371,032.00	867,960.00	137,238,992.00			137,238,992.00
Equipment	10,401,118.00	858,793.00	11,259,911.00			11,259,911.00
Total capital assets being depreciated	172,964,958.00	4,061,705.00	177,026,663.00	0.00	0.00	177,026,663.00
Accumulated Depreciation for:						
Land Improvements	(6,309,809.00)	(1,214,396.00)	(7,524,205.00)			(7,524,205.00)
Buildings	(51,519,169.00)	(4,772,363.00)	(56,291,532.00)			(56,291,532.00)
Equipment	(7,083,101.00)	(687,522.00)	(7,770,623.00)			(7,770,623.00)
Total accumulated depreciation	(64,912,079.00)	(6,674,281.00)	(71,586,360.00)	0.00	0.00	(71,586,360.00)
Total capital assets being depreciated, net	108,052,879.00	(2,612,576.00)	105,440,303.00	0.00	0.00	105,440,303.00
Governmental activity capital assets, net	144,826,400.00	4,662,963.00	149,489,363.00	0.00	0.00	149,489,363.00
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

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title One	IDEA, Local Assistance	IDEA, Preschool Grant, Part B	IDEA, Preschool Local Entitlement	IDEA, Mental Health	IDEA, Preschool Staff Development	IDEA, Supporting Inclusive Practices
	3010	3310	3315	3320	3327	3345	3386
	8290	8181	8182	8182	8182	8182	8182
AWARD							
1. Prior Year Carryover	126,527.37				5,860.47		54,467.58
2. a. Current Year Award	786,925.00	1,519,844.00	38,377.00	117,687.00	205,745.00	375.00	
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	786,925.00	1,519,844.00	38,377.00	117,687.00	205,745.00	375.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	913,452.37	1,519,844.00	38,377.00	117,687.00	211,605.47	375.00	54,467.58
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	732,687.37	0.00	6,272.00	17,373.00	96,963.47	0.00	18,894.58
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	732,687.37	0.00	6,272.00	17,373.00	96,963.47	0.00	18,894.58
EXPENDITURES							
9. Donor-Authorized Expenditures	820,624.49	1,519,844.00	38,377.00	117,687.00	210,281.17	375.00	54,467.58
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	820,624.49	1,519,844.00	38,377.00	117,687.00	210,281.17	375.00	54,467.58
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(87,937.12)	(1,519,844.00)	(32,105.00)	(100,314.00)	(113,317.70)	(375.00)	(35,573.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	87,937.12	1,519,844.00	32,105.00	100,314.00	113,317.70	375.00	35,573.00
15. If Carryover is allowed, enter line 14 amount here	92,827.88	0.00	0.00	0.00	1,324.30	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	820,624.49	1,519,844.00	38,377.00	117,687.00	210,281.17	375.00	54,467.58

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Workability II (We Can Work - WCW)	Carl Perkins	Title II, Part A, Teacher Quality	Title III, Immigrant Education	Title III, LEP	TOTAL
1. Prior Year Carryover						200,033.90
2. a. Current Year Award	28,732.88	47,708.00	217,301.00	12,622.00	61,668.00	3,036,984.88
b. Transferability (NCLB/ESSA)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	28,732.88	47,708.00	217,301.00	12,622.00	61,668.00	3,036,984.88
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	28,732.88	47,708.00	217,301.00	16,503.89	70,964.59	3,237,018.78
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	10,754.09	38,282.48	123,623.00	3,881.89	54,218.59	1,102,950.47
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	10,754.09	38,282.48	123,623.00	3,881.89	54,218.59	1,102,950.47
EXPENDITURES						
9. Donor-Authorized Expenditures	28,732.88	47,708.00	127,936.78	7,759.33	59,946.33	3,033,739.56
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	28,732.88	47,708.00	127,936.78	7,759.33	59,946.33	3,033,739.56
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(17,978.79)	(9,425.52)	(4,313.78)	(3,877.44)	(5,727.74)	(1,930,789.09)
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable	17,978.79	9,425.52	4,313.78	3,877.44	5,727.74	1,930,789.09
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	89,364.22	8,744.56	11,018.26	203,279.22
15. If Carryover is allowed, enter line 14 amount here						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	28,732.88	47,708.00	127,936.78	7,759.33	59,946.33	3,033,739.56

STATE PROGRAM NAME	Workability	TOTAL
RESOURCE CODE	6520	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	141,626.00	141,626.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	141,626.00	141,626.00
3. Required Matching Funds/Other		0.00
4. Total Available Award	141,626.00	141,626.00
(sum lines 1, 2c, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	82,471.00	82,471.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	82,471.00	82,471.00
EXPENDITURES		
9. Donor-Authorized Expenditures	141,626.00	141,626.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	141,626.00	141,626.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(59,155.00)	(59,155.00)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	59,155.00	59,155.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	141,626.00	141,626.00

Bonita Unified
 Los Angeles County

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Ed Tech Microsoft	TOTAL
RESOURCE CODE	90105	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award	1,396.13	1,396.13
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	1,396.13	1,396.13
3. Required Matching Funds/Other		0.00
4. Total Available Award		
(sum lines 1, 2c, & 3)	1,396.13	1,396.13
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	1,396.13	1,396.13
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	1,396.13	1,396.13
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,396.13)	(1,396.13)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	1,396.13	1,396.13
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,396.13	1,396.13

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

Bonita Unified
 Los Angeles County

64329 0000000
 Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medi-Cal Reimbursement	TOTAL
AWARD		
1. Prior Year Restricted Ending Balance	107,423.91	107,423.91
2. a. Current Year Award	178,627.67	178,627.67
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	178,627.67	178,627.67
3. Required Matching Funds/Other (sum lines 2a & 2b)		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	286,051.58	286,051.58
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	178,627.67	178,627.67
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures	149,781.03	149,781.03
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	149,781.03	149,781.03
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	136,270.55	136,270.55

STATE PROGRAM NAME	California Clean Energy Jobs Act	Educator Effectiveness Grant	Lottery	Special Education - AB602	SPED - Mental Health	College Readiness Block Grant	TOTAL
RESOURCE CODE	6230	6264	6300	6500	6512	7338	
REVENUE OBJECT	8590	8590	8560	8791	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	500,960.47	592,463.28	515,624.79		148,388.84		1,757,437.38
2. a. Current Year Award	556,421.00		460,808.46	8,686,969.91	594,143.00	176,287.00	10,474,629.37
b. Other Adjustments			31,925.04	(376,282.00)			(344,356.96)
c. Adj Curr Yr Award (sum lines 2a & 2b)	556,421.00	0.00	492,733.50	8,310,687.91	594,143.00	176,287.00	10,130,272.41
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,057,381.47	592,463.28	1,008,358.29	8,310,687.91	742,531.84	176,287.00	11,887,709.79
REVENUES							
5. Cash Received in Current Year			252,398.42	8,490,141.83	431,747.00	176,287.00	9,350,574.25
6. Amounts Included in Line 5 for Prior Year Adjustments			31,925.04	(387,115.64)			(355,190.60)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	556,421.00	0.00	208,410.04	207,661.72	162,396.00	0.00	1,134,888.76
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	556,421.00	0.00	208,410.04	207,661.72	162,396.00	0.00	1,134,888.76
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	556,421.00	0.00	460,808.46	8,697,803.55	594,143.00	176,287.00	10,485,463.01
EXPENDITURES							
10. Donor-Authorized Expenditures	3,201.90	207,079.07	344,696.83	8,310,687.91	605,233.36	15,607.60	9,486,506.67
11. Non Donor-Authorized Expenditures				8,878,992.36			8,878,992.36
12. Total Expenditures (line 10 plus line 11)	3,201.90	207,079.07	344,696.83	17,189,680.27	605,233.36	15,607.60	18,365,499.03
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,054,179.57	385,384.21	663,661.46	0.00	137,298.48	160,679.40	2,401,203.12

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

LOCAL PROGRAM NAME	CREBS	TOTAL
RESOURCE CODE	9092	
REVENUE OBJECT	8951	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	11,366,856.10	11,366,856.10
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	11,366,856.10	11,366,856.10
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures	11,366,856.10	11,366,856.10
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	11,366,856.10	11,366,856.10
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	48,003,251.41	301	0.00	303	48,003,251.41	305	2,010,314.70		307	45,992,936.71	309
2000 - Classified Salaries	15,112,325.13	311	388.22	313	15,111,936.91	315	944,952.21		317	14,166,984.70	319
3000 - Employee Benefits	17,801,534.39	321	77,796.13	323	17,723,738.26	325	482,234.41		327	17,241,503.85	329
4000 - Books, Supplies Equip Replace. (6500)	4,482,828.83	331	0.00	333	4,482,828.83	335	408,067.35		337	4,074,761.48	339
5000 - Services . . . & 7300 - Indirect Costs	9,803,085.27	341	44,456.38	343	9,758,628.89	345	3,044,347.07		347	6,714,281.82	349
TOTAL					95,080,384.30	365			TOTAL	88,190,468.56	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	Amount	EDP No.
1.	Teacher Salaries as Per EC 41011	1100	38,673,267.49	309
2.	Salaries of Instructional Aides Per EC 41011	2100	3,522,477.73	311
3.	STRS	3101 & 3102	4,787,691.28	313
4.	PERS	3201 & 3202	409,017.11	315
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	786,706.98	317
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,890,579.19	319
7.	Unemployment Insurance	3501 & 3502	20,378.03	321
8.	Workers' Compensation Insurance	3601 & 3602	1,291,502.28	323
9.	OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	325
10.	Other Benefits (EC 22310)	3901 & 3902	33,952.80	327
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		53,415,572.89	329
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	
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14.	TOTAL SALARIES AND BENEFITS		53,415,572.89	331
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		60.57%	
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	60.57%
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)	88,190,468.56
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	136,049,194.00	763,938.00	136,813,132.00			136,813,132.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,021,553.00	(456,491.00)	1,565,062.00			1,565,062.00	
Capital Leases Payable	279,511.00	93,380.00	372,891.00			372,891.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	14,726,541.00	(414,506.00)	14,312,035.00			14,312,035.00	
Net Pension Liability	64,803,124.00	15,353,718.00	80,156,842.00			80,156,842.00	
Net OPEB Obligation	6,834,412.00	952,980.00	7,787,392.00			7,787,392.00	
Compensated Absences Payable	1,356,741.00	(3,007.00)	1,353,734.00			1,353,734.00	
Governmental activities long-term liabilities	226,071,076.00	16,290,012.00	242,361,088.00	0.00	0.00	242,361,088.00	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

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2015-16 Actual			2016-17 Actual		
2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	55,430,543.01		55,430,543.01			58,459,729.62
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,885.00		9,885.00			9,893.72
	Adjustments to 2015-16			Adjustments to 2016-17		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2016-17 P2 Report			2017-18 P2 Estimate		
(2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	9,893.72		9,893.72	9,906.90		9,906.90
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,893.72			9,906.90
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	65,954.98		65,954.98	65,955.00		65,955.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	54,248.69		54,248.69	54,249.00		54,249.00
4. Secured Roll Taxes (Object 8041)	11,298,762.23		11,298,762.23	10,846,113.00		10,846,113.00
5. Unsecured Roll Taxes (Object 8042)	353,880.10		353,880.10	353,880.00		353,880.00
.. Prior Years' Taxes (Object 8043)	154,208.96		154,208.96	0.00		0.00
7. Supplemental Taxes (Object 8044)	388,925.43		388,925.43	414,491.00		414,491.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,662,310.33		5,662,310.33	4,427,748.00		4,427,748.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	21,761.75		21,761.75	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,232,813.44		2,232,813.44	622,239.00		622,239.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	20,232,865.91	0.00	20,232,865.91	16,784,675.00	0.00	16,784,675.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	20,232,865.91	0.00	20,232,865.91	16,784,675.00	0.00	16,784,675.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs, 3301 & 3302; do not include negotiated amounts)			26,848.65			25,249.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			26,848.65			25,249.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	63,258,460.00		63,258,460.00	68,237,885.00		68,237,885.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(289,363.74)		(289,363.74)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	62,969,096.26	0.00	62,969,096.26	68,237,885.00	0.00	68,237,885.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	102,904,934.81		102,904,934.81	100,952,760.00		100,952,760.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	263,144.87		263,144.87	70,000.00		70,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			55,430,543.01			58,459,729.62
2. Inflation Adjustment			1,0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0009			1.0013
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			58,459,729.62			60,695,695.60
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			20,232,865.91			16,784,675.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,187,246.40			1,188,828.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			38,253,712.36			43,936,269.60
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			38,253,712.36			43,936,269.60
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			149,943.24			42,132.73
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,382,809.15			16,826,807.73
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			38,103,769.12			43,894,136.87
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,382,809.15			
b. State Subventions (Line D8)			38,103,769.12			
c. Less: Excluded Appropriations (Line C23)			26,848.65			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			58,459,729.62			

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) 3,877,400.71
- 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) 76,961,969.97

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) 5.04%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,880,470.67
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,085,447.30
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	39,050.97
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)	422,657.01
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)	6,427,625.95
9. Carry-Forward Adjustment (Part IV, Line F)	346,627.19
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,774,253.14

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	57,768,562.55
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,795,557.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,482,292.98
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,425,586.61
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	116,571.61
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)	685,689.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,963,394.83
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)	2,285,659.37
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,486,783.48
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)	91,010,098.91

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)

7.06%

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)

7.44%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,427,625.95</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>253,304.12</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 (6.96%) times Part III, Line B18); zero if negative	<u>346,627.19</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.96%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.96%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>346,627.19</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>346,627.19</u>

Approved indirect cost rate: 6.96%
Highest rate used in any program: 6.96%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	767,225.59	53,398.90	6.96%
01	3310	1,420,946.15	98,897.85	6.96%
01	3315	35,879.77	2,497.23	6.96%
01	3320	110,028.98	7,658.02	6.96%
01	3345	350.60	24.40	6.96%
01	3386	46,519.51	3,237.76	6.96%
01	3550	45,437.00	2,271.00	5.00%
01	4035	119,611.80	8,324.98	6.96%
01	4201	7,254.42	504.91	6.96%
01	4203	58,770.91	1,175.42	2.00%
01	5640	124,345.18	8,654.42	6.96%
01	6264	193,604.22	13,474.85	6.96%
01	6500	13,011,733.93	905,616.68	6.96%
01	6512	558,996.22	38,906.14	6.96%
01	6520	132,410.25	9,215.75	6.96%
01	7338	14,592.00	1,015.60	6.96%
13	5310	2,486,783.48	25,000.00	1.01%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		515,624.79	515,624.79
2. State Lottery Revenue	8560	1,498,236.03		492,733.50	1,990,969.53
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,498,236.03	0.00	1,008,358.29	2,506,594.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,498,236.03			1,498,236.03
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		92,342.46	92,342.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			252,354.37	252,354.37
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,498,236.03	0.00	344,696.83	1,842,932.86
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	663,661.46	663,661.46
D. COMMENTS: Purchase of additional instrumental software licenses and instructional software license renewals.					

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 chase 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	110,655,490.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,183,520.59
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	116,571.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	13,287,410.30
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,071,794.91
4. Other Transfers Out	All	9200	7200-7299	17,637.00
5. Interfund Transfers Out	All	9300	7600-7629	150,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	687.88
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)				14,644,101.70
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)				92,827,868.13

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)		9,882.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,392.80
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.)	88,730,241.51	8,977.19
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)	88,730,241.51	8,977.19
B. Required effort (Line A.2 times 90%)	79,857,217.36	8,079.47
C. Current year expenditures (Line I.E and Line II.B)	92,827,868.13	9,392.80
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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	705,850.05	762,713.42	6,205,021.32	871,019.94	8,386,669.23	0.00	909,405.60	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	375.00	2.00	21.00		416.80		1,115.00	
3100 Alternative Schools								
3200 Continuation Schools			0.50					
3300 Independent Study Centers			0.50					
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Career Technical Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	67.00		1.00	39.38	49.00		53.00	
6000 ROC/P	1.00				8.00			
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)					14.00			
-- Cafeteria (Funds 13 & 61)					7.00			
C. Total Allocation Factors	443.00	2.00	23.00	39.38	494.80	0.00	1,168.00	

Goal	Program/Activity	----- Direct Costs -----			Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	
				Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	51,459,845.22	14,958,409.59	66,418,254.81	71,282,293.60
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	263,051.38	134,891.77	397,943.15	427,085.90
3300	Independent Study Centers	25,903.77	134,891.77	160,795.54	172,571.15
3400	Opportunity Schools	279,125.51	0.00	279,125.51	299,566.84
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	188,039.56	0.00	188,039.56	201,810.35
3800	Career Technical Education	45,437.00	0.00	45,437.00	48,764.51
4110	Regular Education, Adult	12,253.80	0.00	12,253.80	13,151.19
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	58,866.75	0.00	58,866.75	63,177.77
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education	18,305,057.92	2,119,354.28	20,424,412.20	21,920,162.63
6000	Regional Occupational Ctr/Prg (ROC/P)	566,244.84	137,190.26	703,435.10	754,950.09
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	687.88	0.00	687.88	738.26
8100	Community Services	40,623.54	0.00	40,623.54	43,598.54
8500	Child Care and Development Services	76,005.01	0.00	76,005.01	81,571.12
Other Costs					
----	Food Services				387.16
----	Enterprise				0.00
----	Facilities Acquisition & Construction				12,455,849.77
----	Other Outgo				2,342,382.17
Other Funds					
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		355,941.90	355,941.90	731,511.27
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(184,081.89)
Total General Fund and Charter Schools Funds Expenditures		71,321,142.18	17,840,679.57	89,161,821.75	110,655,490.43
				6,695,049.58	14,798,619.10
				(184,081.89)	(184,081.89)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	45,370,504.48	758,557.78	369,482.56	1,613,335.79	3,330,197.51	32,008.56	1,233,861.11			203,897.43	0.00	51,459,845.22
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	259,474.26	0.00	1,244.44	0.00	0.00	0.00	2,332.68			0.00	0.00	263,051.38
3300	Independent Study Centers	25,903.77	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	25,903.77
3400	Opportunity Schools	277,393.02	0.00	0.00	1,732.49	0.00	0.00	0.00			0.00	0.00	279,125.51
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	188,039.56			0.00	0.00	188,039.56
3800	Career Technical Education	45,437.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	45,437.00
4110	Regular Education, Adult	5,034.06	0.00	2,126.38	0.00	4,858.52	0.00	0.00			234.84	0.00	12,253.80
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	58,866.75	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	58,866.75
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	13,367,693.49	1,759,871.64	923.08	66,433.98	2,197,075.25	909,418.82	665.38			2,976.28	0.00	18,305,057.92
6000	R/OCP	565,980.28	264.56	0.00	0.00	0.00	0.00	0.00			0.00	0.00	566,244.84
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	687.88	0.00	0.00	0.00	0.00	687.88
8100	Community Services								40,566.60	0.00	56.94	0.00	40,623.54
8500	Child Care and Development Services								76,005.01	0.00	0.00	0.00	76,005.01
Total Direct Charged Costs		59,976,287.11	2,518,693.98	373,776.46	229,502.26	5,532,131.28	941,427.38	1,425,586.61	116,571.61	0.00	207,165.49	0.00	71,321,142.18

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	7,025,670.53	7,064,599.30	868,139.76	14,958,409.59	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	134,891.77	0.00	0.00	134,891.77	
3300	Independent Study Centers	134,891.77	0.00	0.00	134,891.77	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	1,247,557.33	830,531.11	41,265.84	2,119,354.28	
6000	ROC/P	1,593.34	135,596.92	0.00	137,190.26	
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	
--	Child Development (Fund 12)	0.00	237,294.60	0.00	237,294.60	
--	Cafeteria (Funds 13 and 61)		118,647.30		118,647.30	
Total Allocated Support Costs		8,544,604.74	8,386,669.23	909,405.60	17,840,679.57	

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	685,689.99
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	39,050.97
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,068,943.21
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,085,447.30
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,879,131.47
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	71,321,142.18
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,840,679.57
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	89,161,821.75
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,285,659.37
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,486,783.48
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,772,442.85
D. Total Direct Charged and Allocated Costs (B3 + C5)		93,934,264.60
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.32%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	387.16				387.16
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			12,455,849.77		12,455,849.77
Other Outgo (Objects 1000-7999)				2,342,382.17	2,342,382.17
Total Other Costs	387.16	0.00	12,455,849.77	2,342,382.17	14,798,619.10

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Bonita Unified

Los Angeles County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8699	-21,161.69

Explanation: Billing to Glendora USD for special education student that was deemed a Bonita USD student. Reversal of FY15-16 Accounts Receivable to Resource 65000.0, Object 8699.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line A.

PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.

PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.

PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is

contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Bonita Unified

Los Angeles County

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAED-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAED-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAED-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.



UNAUDITED ACTUALS
FISCAL YEAR ENDED JUNE 30, 2017
REPORT TO BOARD OF EDUCATION – SEPTEMBER 6, 2017

PEANUTS By Charles M. Schulz



UNAUDITED ACTUALS



- DISTRICT'S ANNUAL FINANCIAL REPORT
- REPORTS RESULTS OF OPERATIONS FOR FISCAL YEAR
- BECOMES BASIS OF ANNUAL AUDIT

UNAUDITED ACTUALS



- STATE-REQUIRED FORMAT
- STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

UNAUDITED ACTUALS

ADDITIONAL INFORMATION INCLUDED:

- ATTENDANCE
- CATEGORICAL PROGRAMS
- INDIRECT COST CALCULATION
- LOTTERY
- NCLB MAINTENANCE OF EFFORT
- SPECIAL EDUCATION COST DATA
- CURRENT EXPENSE
FORMULA/MINIMUM
CLASSROOM COMPENSATION
- OTHER ACCOUNTING DATA



DISTRICT FUNDS

- GENERAL FUND
 - OPERATING FUND OF DISTRICT
- OTHER DISTRICT FUNDS
 - AS REQUIRED BY STATE
 - EIGHT SPECIALIZED FUNDS
 - SCHEDULE OF CAPITAL ASSETS
 - SCHEDULE OF LONG-TERM DEBT

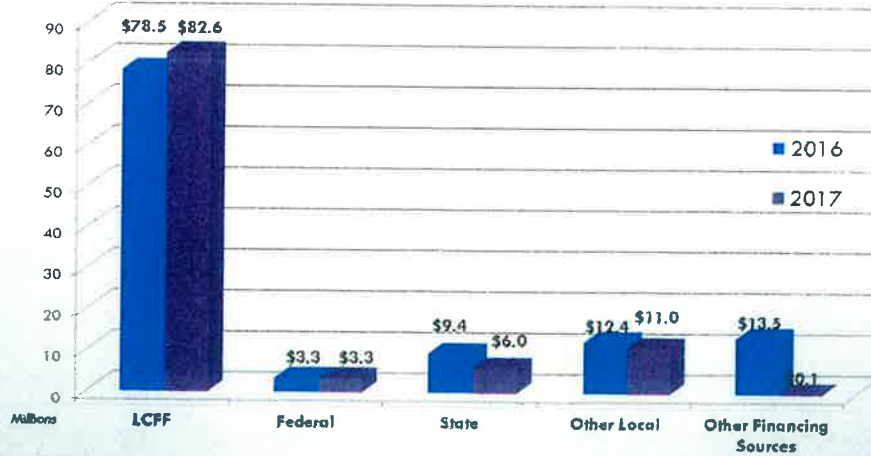


TOTAL GENERAL FUND

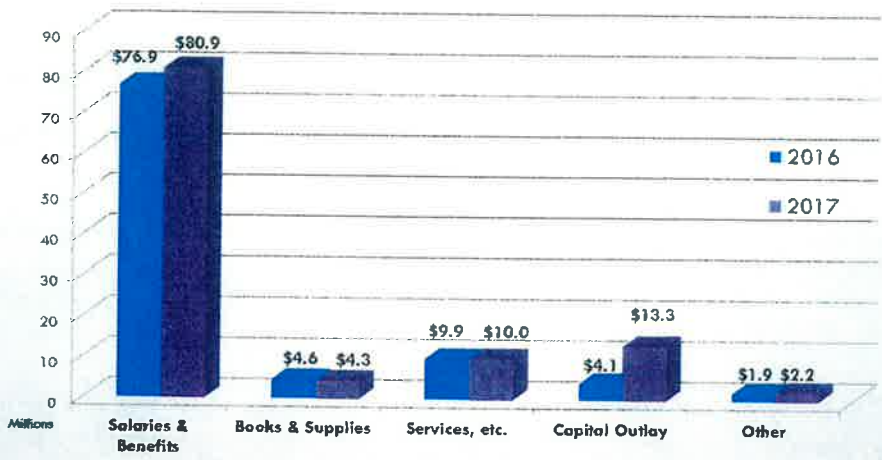
Unrestricted and Restricted

<i>MILLIONS</i>	<u>2016</u>	<u>2017</u>
REVENUES	\$ 117.1	\$ 103.0
EXPENDITURES	<u>97.4</u>	<u>110.7</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>19.7</u>	<u>(7.7)</u>
ENDING FUND BALANCE	\$ <u>31.0</u>	\$ <u>23.3</u>

GENERAL FUND REVENUES



GENERAL FUND EXPENDITURES



ENDING FUND BALANCE



DESIGNATED FUND BALANCES

Principals' Discretionary Carryover	\$559,620
Instructional Materials	1,000,000
Technology	1,500,000
SELPA revenue adjustment	500,000
E-Rate match	485,000
Potential future increases H & W	<u>3,000,000</u>
TOTAL	<u>\$7,044,620</u>

GENERAL FUND ENDING FUND BALANCE

MILLIONS

TOTAL GENERAL FUND ENDING FUND BALANCE	\$23.3
UNDESIGNATED/RESERVE FOR ECONOMIC UNCERTAINTIES	\$13.6
RESERVE %	12.3%

GENERAL FUND – ACTUAL VS. ESTIMATED

Millions			
	Estimated Actuals	Actuals	Variance
<i>Change in:</i>			
Unrestricted Fund Balance	\$ (.544)	\$ 3.025	\$ 3.569
Restricted Fund Balance	<u>(12.623)</u>	<u>(10.695)</u>	<u>1.928</u>
Total	<u>\$ (13.167)</u>	<u>\$ (7.670)</u>	<u>\$ 5.497</u>

GENERAL FUND – ACTUAL VS. ESTIMATED

MATERIAL POSITIVE BUDGET VARIANCES:

- ENCROACHMENT
- UNDER SPENDING OF CATEGORICAL PROGRAMS
- OTHER EXPENDITURE ACCOUNTS



GENERAL FUND – ACTUAL VS. ESTIMATED

- HIGHER THAN EXPECTED ENDING FUND BALANCE PROVIDES DISTRICT WITH “CUSHION” AGAINST ECONOMIC UNCERTAINTIES
- VARIABLES:
 - ENROLLMENT TREND
 - STATE FUNDING/LCFF IMPLEMENTATION PERCENT
 - UNEXPECTED/EMERGENCY EXPENDITURES



INDIRECT COSTS



SCHOOL AGE DAYCARE	\$159,082
NUTRITION SERVICES	25,000
OTHER CATEGORICAL PROGRAMS	<u>1,154,874</u>

Total contribution to General Fund: \$1,338,956

CONTRIBUTIONS

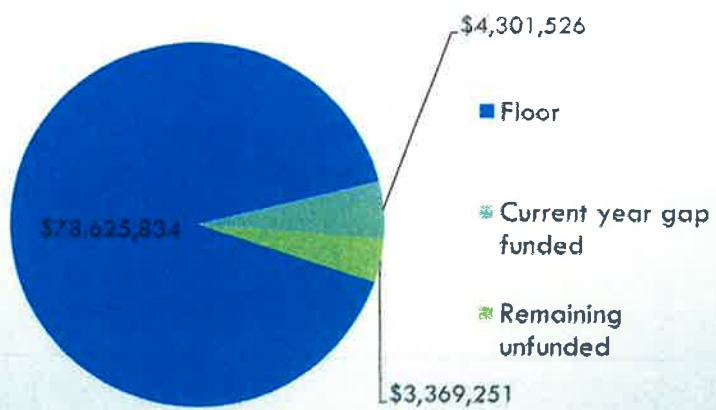
◎ SPECIAL EDUCATION ENCROACHMENT \$ 8,878,992

◎ ROUTINE REPAIR MAINTENANCE TRANSFER \$3,041,128



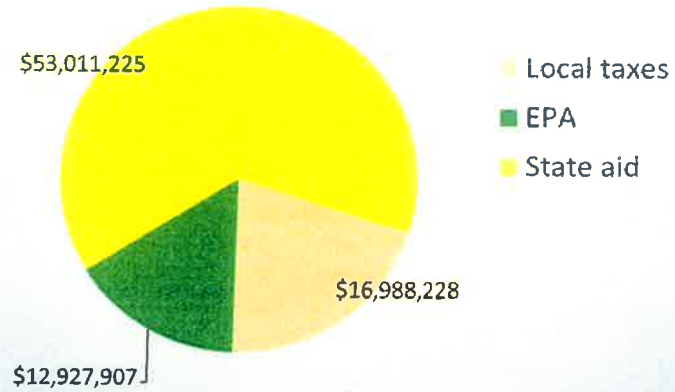
LOCAL CONTROL FUNDING FORMULA

LCFF



LOCAL CONTROL FUNDING FORMULA

LCFF



OTHER DISTRICT FUNDS

- REQUIRED BY STATE GUIDELINES
- USED TO SEGREGATE REVENUES AND EXPENDITURES RESTRICTED FOR SPECIFIC USES



OTHER DISTRICT FUNDS

- CHILD DEVELOPMENT FUND-
SLIGHT DECREASE
- CAFETERIA FUND CONTINUES TO
SHOW NET INCREASE
- SPECIAL RESERVE FUND (NEW) -
\$150K TRANSFER
- BUILDING FUND – EXPENSES FOR
BOND PROJECTS



OTHER DISTRICT FUNDS

- \$376K IN DEVELOPER FEES
COLLECTED
- SPECIAL RESERVE FUND –
CAPITAL OUTLAY PROJECTS
WILL BE SPENT DOWN
- CAPITAL PROJECTS – BLENDED
COMPONENT UNITS (RAD)
- BOND INTEREST &
REDEMPTION FUND



NEXT STEPS . . .

- ✓ SUBMIT UNAUDITED ACTUALS TO LACOE
- ✓ REVIEW AND UPDATE 2017-18 BUDGET
 - ✓ MONITOR ENROLLMENT
 - ✓ REVIEW LINE ITEM/PROGRAM EXPENDITURE BUDGETS
- ✓ INDEPENDENT AUDIT
- ✓ PREPARE FIRST INTERIM REPORT



DILBERT IS FORCED TO WORK IN THE ACCOUNTING DEPARTMENT

FIRST YOU MUST UNDERSTAND HOW NUMBERS CHANGE REALITY...



SOME PEOPLE THINK NUMBERS MERELY REFLECT REALITY... BUT WE BELIEVE THAT NUMBERS CREATE REALITY.



THIS IS OUR BUDGET-ERASING ROOM...

ERASE FASTER!!



QUESTIONS?

