



Metropolitan Education District

Unaudited Actuals for the 2016-17 Fiscal Year

Presented to the Governing Board
September 13, 2017

Governing Board Members

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Alyssa Lynch

Prepared by:

Marie dela Cruz, Chief Business Officer
Ariel Owen, Fiscal Services Manager



Metropolitan Education District

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Table of Contents

- 1. Executive Summary & Unaudited Actuals At-A-Glance**
- 2. JPA Certification**
- 3. Fund 01 – General Fund**
 - Multi-Year Comparisons**
- 4. Fund 11 – Adult Education Fund**
 - Multi-Year Comparisons**
- 5. Fund 14 – Deferred Maintenance Fund**
- 6. Fund 17 – Special Reserve Fund for Other Than Capital Outlay Projects**
- 7. Fund 21 – Building Fund (Asset Management)**
- 8. Fund 35 – County School Facilities Fund**
- 9. Fund 40 – Special Reserve Fund for Capital Outlay Projects**
- 10. Supplemental Forms**
 - ASSET**
 - CAT**
 - DEBT**
 - ICR**
 - PCR**
 - PCRAF**
 - Technical Review Checks (TRC)**



Executive Summary and Unaudited Actuals At-A-Glance

METROPOLITAN EDUCATION DISTRICT
Executive Summary
2016-17 Unaudited Actuals

It is my privilege to share with you the year end financial report for the 2016-17 school year. I would like to thank and congratulate the fiscal staff, including Ariel Owen, Julia Xu, Sheena Fuentes, Sarah Martin, Gerry Caronongan, Lynn Catral and Sandy Smith, for their hard work throughout the year and closing the books during this busy time of the year.

STATE AND LOCAL BUDGET:

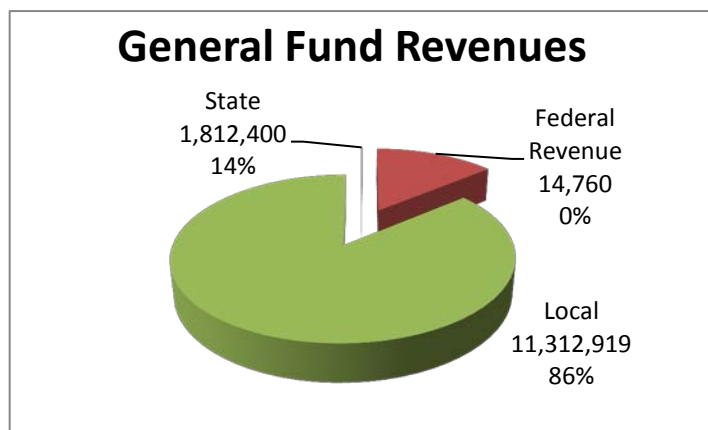
The 2016-17 fiscal year was the first of our three-year JPA Master Agreement that was based on the new funding formula. The new funding formula provided \$10.4 million from our member districts based on a target enrollment of 1,314 students.

There were no significant changes to the State’s Career Technical Education (CTE) funding. The CTE Incentive Grant (CTEIG) allocation of \$900 million was earmarked for 3 years, 2016-17 through 2018-19. MetroED was awarded \$588,326 of CTEIG funds for a span of two years. The majority of these funds have been used to upgrade and enhance the Dental Assisting program. The third year allocation has not been allocated. Commencing with 2019-20, this additional funding will cease and districts will be expected to fully support the cost of sustaining these programs. The California Career Pathways Trust (CCPT) Grant provides temporary funding through 2017-18. This grant provided \$1.2 million to support SVCTE’s Mobile Apps, Sports Medicine, Pharmacy Careers, and Cybersecurity programs. It also provided \$617 thousand for the Adult Education program and Technology upgrades.

REVENUES:

General Fund 01	Prior Year Actuals 2015-16	Original Budget 2016-17	Actuals 2016-17	Difference Budget vs. Actuals	Actuals vs. Original % Change
Federal Revenue ⁽¹⁾	17,278	17,235	14,760	(2,475)	-14.36%
State ⁽²⁾	1,161,729	2,092,500	1,812,400	(280,100)	-13.39%
Other Local ⁽³⁾	14,335,821	11,269,691	11,312,919	43,228	0.38%
Total	15,514,828	13,379,426	13,140,079	(239,347)	-1.79%

The General Fund 01 is the general operating fund that supports Silicon Valley CTE programs and MetroED operations. Federal Revenue reflects the funds for the Carl Perkins Grant ⁽¹⁾. State revenue represents funding we receive directly from the State including the CTEIG and CCPT grants ⁽²⁾. Other Local ⁽³⁾

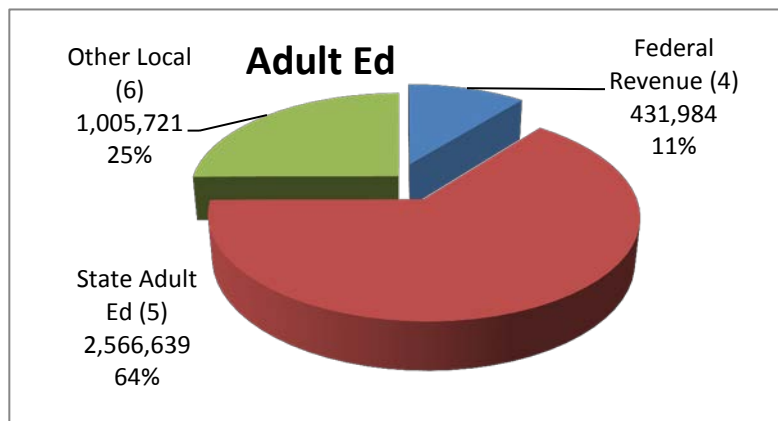


revenues includes funding that is passed through from our member districts as specified in the JPA's Master Agreement and any additional funds generated from registration fees, interest income, and other local grant funds. Total revenues were \$13,140,079, a decrease of about 1.8% over the original budget.

Adult Education (Fund 11) Revenues:

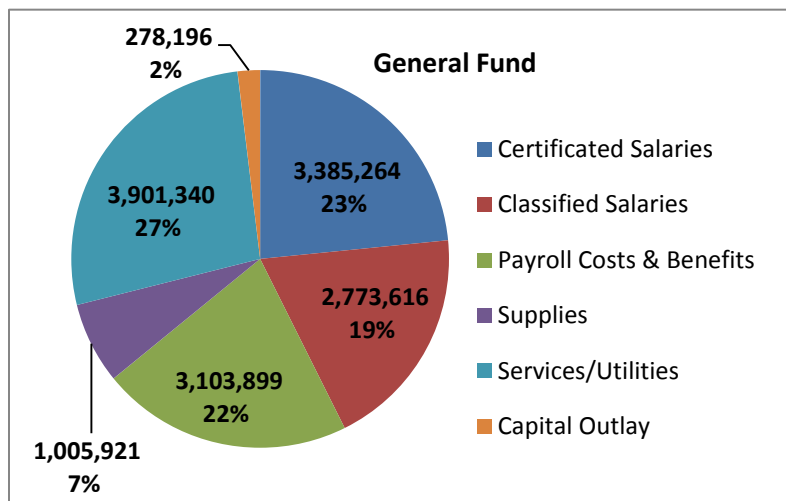
Fund 11 (Adult Ed)	Prior Year Actuals 2015-16	Original Budget 2016-17	Actuals 2016-17	Difference Budget vs. Actuals	Actuals vs. Original % Change
Federal Revenue ⁽⁴⁾	421,733	421,960	431,984	10,024	2.38%
State Adult Ed ⁽⁵⁾	761,457	814,542	2,566,639	1,752,097	215.10%
Other Local ⁽⁶⁾	2,869,648	3,249,415	1,005,721	(2,243,694)	-69.05%
Total	3,631,105	4,063,957	4,004,344	(59,613)	-1.47%

Total 2016-17 revenues for Adult Ed were \$4,004,344. Federal revenue⁽⁴⁾ reflects the Carl Perkins and Workforce Innovation and Opportunity Act (WIOA) Grants. State revenue for Adult Education ⁽⁵⁾ is from the Adult Education Block Grant (AEBG). Local revenue⁽⁶⁾ represents income from fee-based classes and other State funding that is passed through (i.e. CalWORKs) and interest income. Actual revenues decreased almost 1.5% over the original budget projections.



EXPENDITURES- GENERAL FUND (01):

General Fund total expenditures were \$14,448,236, 3% higher than originally budgeted. Cost of salaries and benefits represent 64% of total expenditures.

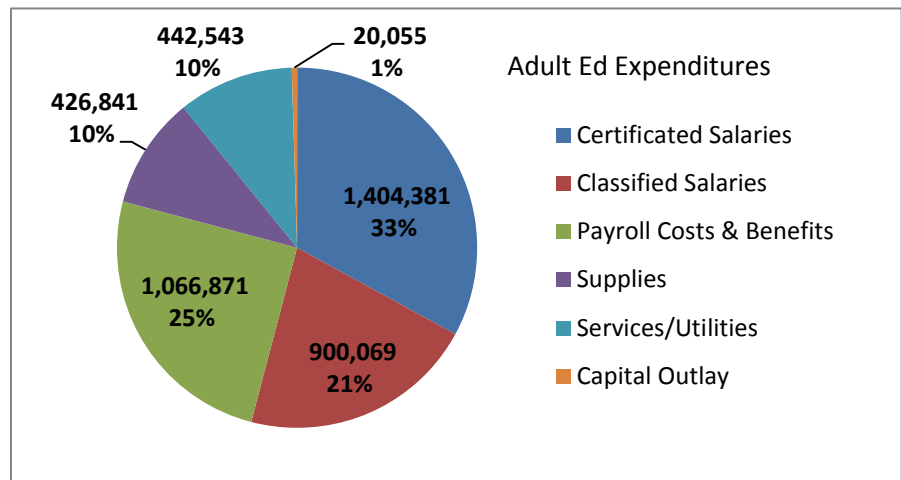


Fund 01	Prior Year Actuals 2015-16	Original Budget 2016-17	Actuals 2016-17	Budget vs. Actuals	% Change
Certificated Salaries	3,396,713	3,427,396	3,385,264	(42,132)	-1.23%
Classified Salaries	2,416,213	2,588,283	2,773,616	185,333	7.16%
Payroll Costs & Benefits	2,554,387	2,900,026	3,103,899	203,873	7.03%
Supplies	1,071,243	1,004,918	1,005,921	1,003	0.10%
Services/Utilities	3,603,199	3,972,667	3,901,340	(71,327)	-1.80%
Capital Outlay	66,481	85,750	278,196	192,446	224.43%
Other Outgo	1,333,515	-	-	-	-
Total	14,441,751	13,979,040	14,448,236	469,196	3.36%

ADULT ED EXPENDITURES

(FUND 11):

The Adult Education total program expenditures were \$4,260,760, 5% less than the original budget projections. Salaries and benefits represent 79% of total expenditures.



Fund 11 (Adult Ed)	Prior Year Actuals 2015-16	Original Budget 2016-17	Actuals 2016-17	Budget vs. Actuals	% Change
Certificated Salaries	1,187,455	1,588,733	1,404,381	(184,352)	-11.60%
Classified Salaries	815,344	853,080	900,069	46,989	5.51%
Payroll Costs & Benefits	924,547	1,256,464	1,066,871	(189,593)	-15.09%
Supplies	169,125	229,702	426,841	197,139	85.82%
Services/Utilities	458,294	557,572	442,543	(115,029)	-20.63%
Capital Outlay	1,327	-	20,055	20,055	-
Total	3,556,092	4,485,551	4,260,760	(224,791)	-5.01%

ENDING FUND BALANCE/RESERVES:

The 2016-17 year end balance of revenues less expenditures reflects a deficit of \$1,308,157 in the General Fund. Of this amount, \$419 thousand represents the rebates paid to the JPA member districts as a result of the new equalization funding formula; \$413 thousand were expenditures from last year's grants carryover; and \$347 thousand from adjustments in salaries and benefits. The total ending fund balance in the General Fund is \$6,412,554. The reserve for economic uncertainties is 16% of expenditures which is above the State required minimum. The Adult Education fund ended with a deficit of \$256,416; however, these expenditures were covered by last year's surplus of \$496 thousand. The ending fund balance for Adult Ed is \$1,298,132. All Board specified reserve limits have been met.

Components of Ending Fund Balance/Reserves	General Fund	Adult Ed Fund	Total
Revolving Cash, Prepaid Exp	26,423	38,231	64,654
Restricted	195,581	175,577	371,158
5% Board Reserve for Cashflow	722,412	213,038	935,450
Reserve for Economic Uncertainties	2,340,185	871,286	3,211,471
STRS/PERS Rate Increase	615,888	-	615,888
PARS	734,066	-	734,066
Self-Insured Income Protection	-	-	-
Legal/LEA Program/Student Funds	182,893	-	182,893
Deferred Maintenance	500,000	-	500,000
JPA Reserve	444,064	-	444,064
Technology Upgrades	300,000	-	300,000
QZAB loan	-	-	-
Lottery Carryover	351,042	-	351,042
Total Ending Fund Balance/Reserves	6,412,554	1,298,132	7,710,686

OTHER FUNDS:

The total combined ending fund balances in the other funds (14-40) is \$4,650,434.

Fund	Description	Beginning Fund Balance	(+) Revenues	(-) Expenditures	Surplus (Deficit)	Ending Fund Balance
14	Deferred Maintenance	189,497	1,581	61,944	(60,363)	129,134
17	Special Reserve	1,281,144	12,692	-	12,692	1,293,836
21	Building Fund	1,617,575	210,398	97,558	112,840	1,730,415
35	Facilities Fund	633,548	5,377	235,530	(230,153)	403,395
40	Capital Outlay	1,320,672	45,956	272,974	(227,018)	1,093,654
	Total	5,042,436	276,004	668,006	(392,002)	4,650,434

SUMMARY:

In summary, MetroED was able to meet all obligations and preserve funds for assigned reserve designations. The uncertainty surrounding any future funding weighs very heavily on all ongoing expenditure decisions. Although we are hopeful for both ROC/P and Adult Education that there will be some legislative direction as to future funding, we are unable to budget or project hope.

Superintendent Alyssa Lynch, deserves our gratitude for tirelessly working with legislators to help them learn the value of CTE (Career Technical Education) and the difference of attending classes at a center versus on a high school campus. She always includes the uncertainty of CTE and adult education funding in her dialogue with legislators in hopes that they will recognize the need for urgency in settling the funding issues.

For multi-year projections, we are relying on our JPA Master Agreement and the Adult Education Block Grant as the basis for projecting stable funding in the next two years. For long term financial stability, we remain hopeful for continued member districts support, direct State funding, business partnerships and other sources of revenues. Even with financial constraints and challenges, we will continue and strive to be the high-value, high quality provider of career technical education and adult education services for high school and adult students in our community.

Respectfully submitted,

Marie dela Cruz
Chief Business Officer

METROPOLITAN EDUCATION DISTRICT

2016-17 UNAUDITED ACTUALS

YEAR END FINANCIAL SUMMARY AT-A-GLANCE

Funds	Revenues	Expenditures	Surplus (Deficit)	Beginning Fund Balance	Ending Fund Balance
01 General Fund	13,140,079	14,448,236	(1,308,157)	7,720,709	6,412,554
11 Adult Education Fund	4,004,344	4,260,760	(256,416)	1,554,548	1,298,132
14 Deferred Maintenance Fund	1,581	61,944	(60,363)	189,497	129,134
17 Special Reserve Non-Capital Outlay	12,692	0	12,692	1,281,144	1,293,836
21 Building Fund	210,398	97,558	112,840	1,617,575	1,730,415
35 County School Facilities Fund	5,377	235,530	(230,153)	633,548	403,395
40 Special Reserve for Capital Outlay	45,956	272,974	(227,018)	1,320,672	1,093,654
Total All Funds	17,420,427	19,377,002	(1,956,575)	14,317,693	12,361,118

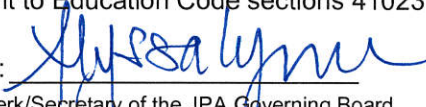


JPA Certification

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 JPA pursuant to Education Code sections 41023 and 42100.

Signed:  Date of Meeting: Sep 13, 2017
Clerk/Secretary of the JPA Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code sections 41023 and 42100.

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

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

For County Office of Education:

For JPA:

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REQUEST FOR AN APPROVED INDIRECT COST RATE:

JPAs do not receive an approved indirect cost rate unless specifically requested.

(Y) Do you want an approved indirect cost rate for use with 2018-19 programs? (Yes/No)

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
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval (applicable only if an approved indirect cost rate has been requested).	7.81%



Fund 01

General Fund

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	14,760.00	13,394.00	-9.3%
3) Other State Revenue		8300-8599	1,812,400.26	2,316,942.00	27.8%
4) Other Local Revenue		8600-8799	11,312,919.20	11,456,045.00	1.3%
5) TOTAL, REVENUES			13,140,079.46	13,786,381.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,385,263.70	3,402,385.00	0.5%
2) Classified Salaries		2000-2999	2,773,616.41	2,832,113.00	2.1%
3) Employee Benefits		3000-3999	3,103,898.69	3,585,895.00	15.5%
4) Books and Supplies		4000-4999	1,005,921.09	833,448.00	-17.1%
5) Services and Other Operating Expenditures		5000-5999	3,901,339.67	3,757,227.00	-3.7%
6) Capital Outlay		6000-6999	278,195.98	78,700.00	-71.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,448,235.54	14,489,768.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,308,156.08)	(703,387.00)	-46.2%
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)			(1,308,156.08)	(703,387.00)	-46.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,720,709.48	6,412,553.40	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,720,709.48	6,412,553.40	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,720,709.48	6,412,553.40	-16.9%
2) Ending Balance, June 30 (E + F1e)			6,412,553.40	5,709,166.40	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	6,422.82	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			195,580.58	195,580.58	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	3,850,364.69	3,415,938.69	-11.3%
5% Board Reserve for Cash Flow	0000	9780	722,412.00		
PARS	0000	9780	734,066.00		
STRS/ PERS Rate Increase	0000	9780	615,888.00		
Legal/LEA Program/Student Funds	0000	9780	182,893.00		
Deferred Maintenance	0000	9780	500,000.00		
Technology upgrade	0000	9780	300,000.00		
Lottery Carryover	0000	9780	351,041.69		
JPA Reserve	0000	9780	444,064.00		
5% Board Reserve for Cash Flow	0000	9780		724,488.00	
PARS	0000	9780		734,066.00	
STRS/ PERS Rate Increase	0000	9780		623,450.00	
Legal/LEA Program/Student Funds	0000	9780		182,893.00	
Deferred Maintenance	0000	9780		500,000.00	
Technology upgrade	0000	9780		300,000.00	
Lottery Carryover	0000	9780		351,041.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,340,185.31	2,077,647.13	-11.2%
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	10,970,129.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,586.15		
c) in Revolving Fund		9130	20,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	258,934.45		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,410.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	6,422.82		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,283,483.01		
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	958,207.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,942.33		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	3,910,779.57		
6) TOTAL, LIABILITIES			4,870,929.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,412,553.40		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Title I, Part A, Administrator Training (NCLB)	4036	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	14,760.00	13,394.00	-9.3%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,760.00	13,394.00	-9.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	261,151.81	164,939.00	-36.8%
All Other State Revenue	All Other	8590	1,551,248.45	2,152,003.00	38.7%
TOTAL, OTHER STATE REVENUE			1,812,400.26	2,316,942.00	27.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	77,964.50	80,000.00	2.6%
All Other Sales		8639	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Leases and Rentals		8650	61,242.36	10,000.00	-83.7%
Interest		8660	104,146.59	25,000.00	-76.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	9,959,192.19	10,618,147.00	6.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
All Other Local Revenue		8699	519,009.56	277,563.00	-46.5%
Tuition		8710	250,725.00	300,000.00	19.7%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6360	8791	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	340,639.00	145,335.00	-57.3%
TOTAL, OTHER LOCAL REVENUE			11,312,919.20	11,456,045.00	1.3%
TOTAL, REVENUES			13,140,079.46	13,786,381.00	4.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,496,267.91	2,359,790.00	-5.5%
Certificated Pupil Support Salaries		1200	94,693.08	143,313.00	51.3%
Certificated Supervisors' and Administrators' Salaries		1300	728,409.34	827,100.00	13.5%
Other Certificated Salaries		1900	65,893.37	72,182.00	9.5%
TOTAL, CERTIFICATED SALARIES			3,385,263.70	3,402,385.00	0.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	590,670.90	604,312.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	639,599.03	644,352.00	0.7%
Clerical, Technical and Office Salaries		2400	1,521,579.28	1,527,919.00	0.4%
Other Classified Salaries		2900	21,767.20	55,530.00	155.1%
TOTAL, CLASSIFIED SALARIES			2,773,616.41	2,832,113.00	2.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	632,077.97	934,766.00	47.9%
PERS		3201-3202	465,983.08	616,858.00	32.4%
OASDI/Medicare/Alternative		3301-3302	237,069.75	274,207.00	15.7%
Health and Welfare Benefits		3401-3402	1,481,094.59	1,452,286.00	-1.9%
Unemployment Insurance		3501-3502	5,764.57	10,950.00	90.0%
Workers' Compensation		3601-3602	100,131.52	109,727.00	9.6%
OPEB, Allocated		3701-3702	181,777.21	187,101.00	2.9%
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			3,103,898.69	3,585,895.00	15.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	14,090.00	New
Books and Other Reference Materials		4200	22,238.17	12,702.00	-42.9%
Materials and Supplies		4300	687,444.49	627,066.00	-8.8%
Noncapitalized Equipment		4400	296,238.43	179,590.00	-39.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,005,921.09	833,448.00	-17.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,110,047.83	810,335.00	-27.0%
Travel and Conferences		5200	158,421.21	109,372.00	-31.0%
Dues and Memberships		5300	29,639.85	24,234.00	-18.2%
Insurance		5400-5450	56,303.20	59,553.00	5.8%
Operations and Housekeeping Services		5500	434,916.74	348,033.00	-20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	210,021.42	206,927.00	-1.5%
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	1,862,196.62	2,142,253.00	15.0%
Communications		5900	39,792.80	56,520.00	42.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,901,339.67	3,757,227.00	-3.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,326.31	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	211,414.64	26,200.00	-87.6%
Equipment Replacement		6500	60,455.03	52,500.00	-13.2%
TOTAL, CAPITAL OUTLAY			278,195.98	78,700.00	-71.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
ROC/P Transfers of Apportionments					
To Districts or Charter Schools	6360	7221	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.0%
Other Transfers of Apportionments					
All Other Transfers	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)					
			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs					
Transfers of Indirect Costs - Interfund		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
			0.00	0.00	0.0%
TOTAL, EXPENDITURES					
			14,448,235.54	14,489,768.00	0.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: Special Reserve Fund		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: Special Reserve Fund		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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					
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					
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	14,760.00	13,394.00	-9.3%
3) Other State Revenue		8300-8599	1,812,400.26	2,316,942.00	27.8%
4) Other Local Revenue		8600-8799	11,312,919.20	11,456,045.00	1.3%
5) TOTAL, REVENUES			13,140,079.46	13,786,381.00	4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,899,596.59	4,572,774.00	-6.7%
2) Instruction - Related Services	2000-2999		5,314,615.79	6,006,258.00	13.0%
3) Pupil Services	3000-3999		1,015,412.98	853,545.00	-15.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,230,978.69	1,203,001.00	-2.3%
8) Plant Services	8000-8999		1,987,631.49	1,854,190.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,448,235.54	14,489,768.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,308,156.08)	(703,387.00)	-46.2%
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)			(1,308,156.08)	(703,387.00)	-46.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,720,709.48	6,412,553.40	-16.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,720,709.48	6,412,553.40	-16.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,720,709.48	6,412,553.40	-16.9%
2) Ending Balance, June 30 (E + F1e)			6,412,553.40	5,709,166.40	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	6,422.82	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	195,580.58	195,580.58	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	3,850,364.69	3,415,938.69	-11.3%
5% Board Reserve for Cash Flow	0000	9780	722,412.00		
PARS	0000	9780	734,066.00		
STRS/ PERS Rate Increase	0000	9780	615,888.00		
Legal/LEA Program/Student Funds	0000	9780	182,893.00		
Deferred Maintenance	0000	9780	500,000.00		
Technology upgrade	0000	9780	300,000.00		
Lottery Carryover	0000	9780	351,041.69		
JPA Reserve	0000	9780	444,064.00		
5% Board Reserve for Cash Flow	0000	9780		724,488.00	
PARS	0000	9780		734,066.00	
STRS/ PERS Rate Increase	0000	9780		623,450.00	
Legal/LEA Program/Student Funds	0000	9780		182,893.00	
Deferred Maintenance	0000	9780		500,000.00	
Technology upgrade	0000	9780		300,000.00	
Lottery Carryover	0000	9780		351,041.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,340,185.31	2,077,647.13	-11.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	195,580.58	195,580.58
Total, Restricted Balance		195,580.58	195,580.58

Metropolitan Education District
MULTI-YEAR COMPARISONS
Unaudited Actuals 2016-17
GENERAL FUND 01

Description	Account Codes	Actuals 2014-15	Actuals 2015-16	Adopted Budget 2016-17	Unaudited Actuals 2016-17	Adopted Budget 2017-18
REVENUES:						
Federal Revenues	8100-8299	14,135	17,278	17,235	14,760	13,394
Other State Revenues	8300-8599	709,820	1,161,729	2,092,500	1,812,400	2,316,942
Other Local Revenues	8600-8799	14,091,562	14,335,821	11,269,691	11,312,919	11,456,045
TOTAL REVENUES		14,815,517	15,514,829	13,379,426	13,140,079	13,786,381
EXPENDITURES:						
Certificated Salaries	1000-1999	3,196,465	3,396,713	3,427,396	3,385,264	3,402,385
Classified Salaries	2000-2999	2,353,616	2,416,213	2,588,283	2,773,616	2,832,113
Employee Benefits	3000-3999	2,407,287	2,554,387	2,900,026	3,103,899	3,585,895
Books & Supplies	4000-4999	751,367	1,071,243	1,004,918	1,005,921	833,448
Other Operating Expenses	5000-5999	3,262,846	3,603,199	3,972,667	3,901,340	3,757,227
Capital Outlay	6000-6999	5,346	66,481	85,750	278,196	78,700
Other Outgo	7100-7299	1,333,515	1,333,515	-	-	-
TOTAL EXPENDITURES		13,310,442	14,441,751	13,979,040	14,448,236	14,489,768
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
		1,505,075	1,073,078	(599,614)	(1,308,157)	(703,387)
OTHER FINANCING SOURCES (USES):						
Transfers In	8910-8929	-	-	-	-	-
Transfers Out	7610-7629	(908,592)	-	-	-	-
TOTAL OTHER SOURCES		(908,592)	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE						
		596,483	1,073,078	(599,614)	(1,308,157)	(703,387)
FUND BALANCE & RESERVES:						
Beginning Fund Balance	9791	6,051,149	6,647,632	7,720,709	7,720,709	6,412,552
Audit Adjustments	9793	-	-	-	-	-
Adjustments for Restatements	9795	-	-	-	-	-
Net Beginning Balance	9791	6,051,149	6,647,632	7,720,709	7,720,709	6,412,552
ENDING FUND BALANCE		6,647,632	7,720,709	7,121,095	6,412,552	5,709,165
COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts:						
Revolving Cash, Stores, Prepays	9711	46,152	37,700	35,881	26,423	20,000
Legally Restricted Balances:						
	9740	31,198	608,699	33,668	195,581	195,581
Committed & Assigned:						
Reserve for Cash Flow (5%)	9780	665,522	722,088	698,952	722,412	724,488
Designated: Salary Settlements	9780	-	-	-	-	-
Contingency for State Deficits	9780	-	-	-	-	-
PARS	9780	734,066	722,678	734,066	734,066	734,066
Long-Term Liabilities OPEB	9780	1,961,118	-	-	-	-
Self-Insured Income Protection	9780	50,000	50,000	50,000	-	-
Capital Projects	9780	-	-	-	-	-
Legal/LEA Programs/Student Funds	9780	182,893	182,893	182,893	182,893	182,893
STRS/PERS Employer Rate Increase	9780	275,000	639,358	601,568	615,888	623,450
Deferred Maintenance	9780	500,000	500,000	500,000	500,000	500,000
Lottery Carryover	9780	418,837	351,042	418,837	351,041	351,041
Technology Upgrades	9780	-	300,000	300,000	300,000	300,000
JPA Reserve	9780	-	420,000	420,000	444,064	-
QZAB Loan	9780	-	125,000	125,000	-	-
Economic Uncertainties (10%)	9789	1,782,846	3,061,252	3,020,230	2,340,184	2,077,646
UNASSIGNED FUND BALANCE		-	-	-	-	-



Fund 11

Adult Education Fund

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	431,984.00	430,618.00	-0.3%
3) Other State Revenue		8300-8599	2,566,639.00	2,498,950.00	-2.6%
4) Other Local Revenue		8600-8799	1,005,720.50	1,206,601.00	20.0%
5) TOTAL, REVENUES			4,004,343.50	4,136,169.00	3.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,404,381.39	1,410,602.00	0.4%
2) Classified Salaries		2000-2999	900,069.15	892,036.00	-0.9%
3) Employee Benefits		3000-3999	1,066,870.58	1,178,667.00	10.5%
4) Books and Supplies		4000-4999	426,841.34	231,479.00	-45.8%
5) Services and Other Operating Expenditures		5000-5999	442,542.99	423,090.00	-4.4%
6) Capital Outlay		6000-6999	20,054.82	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,260,760.27	4,135,874.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(256,416.77)	295.00	-100.1%
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)			(256,416.77)	295.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,554,548.29	1,298,131.52	-16.5%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,554,548.29	1,298,131.52	-16.5%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,554,548.29	1,298,131.52	-16.5%
2) Ending Balance, June 30 (E + F1e)			1,298,131.52	1,298,426.52	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	38,230.69	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	175,576.84	213,807.53	21.8%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	871,285.99	877,824.99	0.8%
d) Assigned					
Other Assignments					
		9780	213,038.00	206,794.00	-2.9%
	0000	9780	213,038.00		
	0000	9780		206,794.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,098,881.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,899.85		
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	207,861.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,942.33		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	38,230.69		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,351,816.40		
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	45,274.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,410.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			53,684.88		
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)			1,298,131.52		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	14,760.00	13,394.00	-9.3%
All Other Federal Revenue	All Other	8290	417,224.00	417,224.00	0.0%
TOTAL, FEDERAL REVENUE			431,984.00	430,618.00	-0.3%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	2,498,950.00	2,498,950.00	0.0%
All Other State Revenue	All Other	8590	67,689.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,566,639.00	2,498,950.00	-2.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	4,994.64	4,900.00	-1.9%
Interest		8660	10,888.09	3,000.00	-72.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	987,061.77	1,195,201.00	21.1%
Tuition		8710	2,776.00	3,500.00	26.1%
TOTAL, OTHER LOCAL REVENUE			1,005,720.50	1,206,601.00	20.0%
TOTAL, REVENUES			4,004,343.50	4,136,169.00	3.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	676,938.53	640,468.00	-5.4%
Certificated Pupil Support Salaries		1200	22,900.93	21,705.00	-5.2%
Certificated Supervisors' and Administrators' Salaries		1300	661,464.20	727,089.00	9.9%
Other Certificated Salaries		1900	43,077.73	21,340.00	-50.5%
TOTAL, CERTIFICATED SALARIES			1,404,381.39	1,410,602.00	0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	144,284.72	138,162.00	-4.2%
Classified Support Salaries		2200	94,124.74	96,473.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	159,913.63	163,138.00	2.0%
Clerical, Technical and Office Salaries		2400	487,799.66	493,283.00	1.1%
Other Classified Salaries		2900	13,946.40	980.00	-93.0%
TOTAL, CLASSIFIED SALARIES			900,069.15	892,036.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	219,562.92	187,015.00	-14.8%
PERS		3201-3202	165,677.24	171,138.00	3.3%
OASDI/Medicare/Alternative		3301-3302	86,628.14	92,656.00	7.0%
Health and Welfare Benefits		3401-3402	480,166.04	609,164.00	26.9%
Unemployment Insurance		3501-3502	1,749.50	2,447.00	39.9%
Workers' Compensation		3601-3602	35,957.93	39,097.00	8.7%
OPEB, Allocated		3701-3702	77,128.81	77,150.00	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			1,066,870.58	1,178,667.00	10.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	39,496.39	70,462.00	78.4%
Materials and Supplies		4300	184,244.63	113,120.00	-38.6%
Noncapitalized Equipment		4400	203,100.32	47,897.00	-76.4%
TOTAL, BOOKS AND SUPPLIES			426,841.34	231,479.00	-45.8%

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	25,076.36	35,276.00	40.7%
Dues and Memberships		5300	5,198.21	7,970.00	53.3%
Insurance		5400-5450	14,075.80	14,882.00	5.7%
Operations and Housekeeping Services		5500	100,235.65	94,745.00	-5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,747.65	53,578.00	31.5%
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	234,240.16	191,986.00	-18.0%
Communications		5900	22,969.16	24,653.00	7.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			442,542.99	423,090.00	-4.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	20,054.82	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,054.82	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,260,760.27	4,135,874.00	-2.9%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	431,984.00	430,618.00	-0.3%
3) Other State Revenue		8300-8599	2,566,639.00	2,498,950.00	-2.6%
4) Other Local Revenue		8600-8799	1,005,720.50	1,206,601.00	20.0%
5) TOTAL, REVENUES			4,004,343.50	4,136,169.00	3.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,589,622.85	1,349,240.00	-15.1%
2) Instruction - Related Services	2000-2999		2,260,712.61	2,380,333.00	5.3%
3) Pupil Services	3000-3999		23,623.75	22,359.00	-5.4%
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		386,801.06	383,942.00	-0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,260,760.27	4,135,874.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(256,416.77)	295.00	-100.1%
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)			(256,416.77)	295.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,554,548.29	1,298,131.52	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,554,548.29	1,298,131.52	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,554,548.29	1,298,131.52	-16.5%
2) Ending Balance, June 30 (E + F1e)			1,298,131.52	1,298,426.52	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	38,230.69	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			175,576.84	213,807.53	21.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	871,285.99	877,824.99	0.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	213,038.00	206,794.00	-2.9%
5% Board Reserve for Cash Flow	0000	9780	213,038.00		
5% Board Reserve for Cash Flow	0000	9780		206,794.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6391	Adult Education Block Grant Program	136,642.29	174,872.98
9010	Other Restricted Local	38,934.55	38,934.55
Total, Restricted Balance		<u>175,576.84</u>	<u>213,807.53</u>

Metropolitan Education District
MULTI-YEAR COMPARISONS
2016-17 Unaudited Actuals
ADULT EDUCATION FUND 11

Description	Account Codes	Actuals 2014-15	Actuals 2015-16	Adopted Budget 2016-17	Unaudited Actuals 2016-17	Adopted Budget 2017-18
REVENUES:						
Federal Revenues	8100-8299	488,833	421,733	421,690	431,984	430,618
Other State Revenues	8300-8599	68,664	761,457	814,542	2,566,639	2,498,950
Other Local Revenues	8600-8799	3,165,058	2,869,648	3,249,415	1,005,721	1,206,601
TOTAL REVENUES		3,722,555	4,052,838	4,485,647	4,004,344	4,136,169
EXPENDITURES:						
Certificated Salaries	1000-1999	1,507,517	1,187,455	1,588,733	1,404,381	1,410,602
Classified Salaries	2000-2999	913,715	815,343	853,080	900,069	892,036
Employee Benefits	3000-3999	1,031,569	924,546	1,256,464	1,066,871	1,178,667
Books & Supplies	4000-4999	124,102	169,124	229,702	426,841	231,479
Other Operating Expenses	5000-5999	378,446	458,294	557,572	442,543	423,090
Capital Outlay	6000-6999	210	1,327	-	20,055	-
Other Outgo	7100-7299	-	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-
TOTAL EXPENDITURES		3,955,559	3,556,089	4,485,551	4,260,760	4,135,874
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
		(233,004)	496,749	96	(256,416)	295
OTHER FINANCING SOURCES (USES):						
Transfers In	8910-8929	-	-	-	-	-
Transfers Out	7610-7629	-	-	-	-	-
TOTAL OTHER SOURCES (USES)		-	-	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE						
		(233,004)	496,749	96	(256,416)	295
FUND BALANCE & RESERVES:						
Beginning Fund Balance	9791	1,290,806	1,057,802	1,554,551	1,554,647	1,298,231
Audit Adjustments	9793					
Net Beginning Balance	9791	1,290,806	1,057,802	1,554,551	1,554,647	1,298,231
ENDING FUND BALANCE		1,057,802	1,554,551	1,554,647	1,298,231	1,298,526
COMPONENTS OF ENDING FUND BALANCE:						
Reserved Amounts:						
Revolving Cash, Stores, Prepays	9711	22,461	68,047	-	38,231	-
Legally Restricted Balances:						
	9740	19,533	127,063	187,272	175,577	213,808
Committed & Assigned:						
Economic Uncertainties (10%)	9760	395,556	1,181,632	1,143,097	871,385	877,825
Reserve for Cash Flow (5%)	9760	197,778	177,809	224,278	213,038	206,794
Contingency for Funding Deficits	9760	422,474	-	-	-	-
Other Designations	9760	-	-	-	-	-
UNASSIGNED FUND BALANCE		-	-	-	-	-



Fund 14

Deferred Maintenance Fund

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,581.05	1,000.00	-36.8%
5) TOTAL, REVENUES			1,581.05	1,000.00	-36.8%
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	3,810.42	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	26,085.00	21,580.00	-17.3%
6) Capital Outlay		6000-6999	32,048.85	36,336.00	13.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,944.27	57,916.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,363.22)	(56,916.00)	-5.7%
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)			(60,363.22)	(56,916.00)	-5.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	189,496.90	129,133.68	-31.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			189,496.90	129,133.68	-31.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			189,496.90	129,133.68	-31.9%
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	129,133.68	72,217.68	-44.1%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	137,439.42		
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	386.95		
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			137,826.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,692.69		
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			8,692.69		
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)			129,133.68		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,581.05	1,000.00	-36.8%
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			1,581.05	1,000.00	-36.8%
TOTAL, REVENUES			1,581.05	1,000.00	-36.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,810.42	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,810.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,580.00	21,580.00	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	4,505.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,085.00	21,580.00	-17.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	32,048.85	36,336.00	13.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,048.85	36,336.00	13.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			61,944.27	57,916.00	-6.5%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,581.05	1,000.00	-36.8%
5) TOTAL, REVENUES			1,581.05	1,000.00	-36.8%
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		61,944.27	57,916.00	-6.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			61,944.27	57,916.00	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(60,363.22)	(56,916.00)	-5.7%
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)			(60,363.22)	(56,916.00)	-5.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	189,496.90	129,133.68	-31.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			189,496.90	129,133.68	-31.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			189,496.90	129,133.68	-31.9%
2) Ending Balance, June 30 (E + F1e)			129,133.68	72,217.68	-44.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	129,133.68	72,217.68	-44.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Fund 17
Special Reserve Fund
for Other Than Capital Outlay
Projects

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	12,692.42	7,100.00	-44.1%
5) TOTAL, REVENUES			12,692.42	7,100.00	-44.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			12,692.42	7,100.00	-44.1%
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)			12,692.42	7,100.00	-44.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,281,143.55	1,293,835.97	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,281,143.55	1,293,835.97	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,281,143.55	1,293,835.97	1.0%
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	1,293,835.97	1,300,935.97	0.5%
	0000	9780	1,293,835.97		
	0000	9780		1,300,935.97	
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	1,290,203.26		
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	3,632.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,293,835.97		
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)			1,293,835.97		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,692.42	7,100.00	-44.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,692.42	7,100.00	-44.1%
TOTAL, REVENUES			12,692.42	7,100.00	-44.1%

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

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	12,692.42	7,100.00	-44.1%
5) TOTAL, REVENUES			12,692.42	7,100.00	-44.1%
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		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)			12,692.42	7,100.00	-44.1%
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)			12,692.42	7,100.00	-44.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,281,143.55	1,293,835.97	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,281,143.55	1,293,835.97	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,281,143.55	1,293,835.97	1.0%
2) Ending Balance, June 30 (E + F1e)			1,293,835.97	1,300,935.97	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,293,835.97	1,300,935.97	0.5%
Long-Term Debt/OPEB	0000	9780	1,293,835.97		
Long-Term Debt/OPEB	0000	9780		1,300,935.97	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Fund 21
Building Fund
(Asset Management)

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	210,398.18	200,056.00	-4.9%
5) TOTAL, REVENUES			210,398.18	200,056.00	-4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	97,557.89	51,102.00	-47.6%
6) Capital Outlay		6000-6999	0.00	274,800.00	New
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			97,557.89	325,902.00	234.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			112,840.29	(125,846.00)	-211.5%
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)			112,840.29	(125,846.00)	-211.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,617,575.12	1,730,415.41	7.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,617,575.12	1,730,415.41	7.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,617,575.12	1,730,415.41	7.0%
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	1,730,415.41	1,604,569.41	-7.3%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,889,236.00		
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	5,186.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,894,422.67		
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	164,007.26		
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			164,007.26		
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)			1,730,415.41		

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					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8621	0.00	0.00	0.0%
		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	193,055.52	193,056.00	0.0%
Interest		8660	17,342.66	7,000.00	-59.6%
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			210,398.18	200,056.00	-4.9%
TOTAL, REVENUES			210,398.18	200,056.00	-4.9%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	97,557.89	51,102.00	-47.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			97,557.89	51,102.00	-47.6%
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	274,800.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	274,800.00	New
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			97,557.89	325,902.00	234.1%

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%

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	210,398.18	200,056.00	-4.9%
5) TOTAL, REVENUES			210,398.18	200,056.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		97,557.89	325,902.00	234.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			97,557.89	325,902.00	234.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			112,840.29	(125,846.00)	-211.5%
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)			112,840.29	(125,846.00)	-211.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,617,575.12	1,730,415.41	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,617,575.12	1,730,415.41	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,617,575.12	1,730,415.41	7.0%
2) Ending Balance, June 30 (E + F1e)			1,730,415.41	1,604,569.41	-7.3%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,730,415.41	1,604,569.41	-7.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Fund 35

County School Facilities Fund

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,376.78	3,825.00	-28.9%
5) TOTAL, REVENUES			5,376.78	3,825.00	-28.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	235,530.00	0.00	-100.0%
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			235,530.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(230,153.22)	3,825.00	-101.7%
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)			(230,153.22)	3,825.00	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	633,547.65	403,394.43	-36.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			633,547.65	403,394.43	-36.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			633,547.65	403,394.43	-36.3%
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	277,006.10	277,006.10	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	126,388.33	130,213.33	3.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	505,811.26		
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	1,424.17		
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			507,235.43		
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	103,841.00		
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			103,841.00		
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)			403,394.43		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,376.78	3,825.00	-28.9%
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			5,376.78	3,825.00	-28.9%
TOTAL, REVENUES			5,376.78	3,825.00	-28.9%

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	235,530.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			235,530.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			235,530.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	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%

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					
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%
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 + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,376.78	3,825.00	-28.9%
5) TOTAL, REVENUES			5,376.78	3,825.00	-28.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		235,530.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			235,530.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(230,153.22)	3,825.00	-101.7%
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)			(230,153.22)	3,825.00	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,547.65	403,394.43	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,547.65	403,394.43	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,547.65	403,394.43	-36.3%
2) Ending Balance, June 30 (E + F1e)			403,394.43	407,219.43	0.9%
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	277,006.10	277,006.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	126,388.33	130,213.33	3.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
7710	State School Facilities Projects	277,006.10	277,006.10
Total, Restricted Balance		277,006.10	277,006.10



Fund 40
Special Reserve Fund
for Capital Outlay Projects

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	45,955.85	37,932.00	-17.5%
5) TOTAL, REVENUES			45,955.85	37,932.00	-17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,865.90	8,200.00	-58.7%
6) Capital Outlay		6000-6999	233,607.93	325,200.00	39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	19,500.00	19,500.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			272,973.83	352,900.00	29.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,017.98)	(314,968.00)	38.7%
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)			(227,017.98)	(314,968.00)	38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,320,671.89	1,093,653.91	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,671.89	1,093,653.91	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,320,671.89	1,093,653.91	-17.2%
2) Ending Balance, June 30 (E + F1e)			1,093,653.91	778,685.91	-28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,093,653.91	778,685.91	-28.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			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	180,332.07		
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	919,308.02		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,102.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,100,742.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7,088.92		
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			7,088.92		
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)			1,093,653.91		

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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,955.85	37,932.00	-17.5%
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			45,955.85	37,932.00	-17.5%
TOTAL, REVENUES			45,955.85	37,932.00	-17.5%

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	19,865.90	8,200.00	-58.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,865.90	8,200.00	-58.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	29,632.60	0.00	-100.0%
Buildings and Improvements of Buildings		6200	119,966.34	325,200.00	171.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	84,008.99	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			233,607.93	325,200.00	39.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	19,500.00	19,500.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,500.00	19,500.00	0.0%
TOTAL, EXPENDITURES			272,973.83	352,900.00	29.3%

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	45,955.85	37,932.00	-17.5%
5) TOTAL, REVENUES			45,955.85	37,932.00	-17.5%
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		251,723.83	333,400.00	32.4%
9) Other Outgo	9000-9999	Except 7600-7699	21,250.00	19,500.00	-8.2%
10) TOTAL, EXPENDITURES			272,973.83	352,900.00	29.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(227,017.98)	(314,968.00)	38.7%
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)			(227,017.98)	(314,968.00)	38.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,320,671.89	1,093,653.91	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,320,671.89	1,093,653.91	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,320,671.89	1,093,653.91	-17.2%
2) Ending Balance, June 30 (E + F1e)			1,093,653.91	778,685.91	-28.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,093,653.91	778,685.91	-28.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Supplemental Forms

	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	9,683,028.00		9,683,028.00			9,683,028.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	9,683,028.00	0.00	9,683,028.00	0.00	0.00	9,683,028.00
Capital assets being depreciated:						
Land Improvements	2,101,130.00		2,101,130.00	35,959.00		2,137,089.00
Buildings	38,434,495.00		38,434,495.00	152,015.00		38,586,510.00
Equipment	4,246,422.00		4,246,422.00	375,933.00		4,622,355.00
Total capital assets being depreciated	44,782,047.00	0.00	44,782,047.00	563,907.00	0.00	45,345,954.00
Accumulated Depreciation for:						
Land Improvements	(886,437.00)	4,878.00	(881,559.00)	(114,959.00)		(996,518.00)
Buildings	(16,848,780.00)	31,157.00	(16,817,623.00)	(1,326,016.00)		(18,143,639.00)
Equipment	(3,051,177.00)	71,212.00	(2,979,965.00)	(235,939.00)		(3,215,904.00)
Total accumulated depreciation	(20,786,394.00)	107,247.00	(20,679,147.00)	(1,676,914.00)	0.00	(22,356,061.00)
Total capital assets being depreciated, net	23,995,653.00	107,247.00	24,102,900.00	(1,113,007.00)	0.00	22,989,893.00
Governmental activity capital assets, net	33,678,681.00	107,247.00	33,785,928.00	(1,113,007.00)	0.00	32,672,921.00
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

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

FEDERAL PROGRAM NAME	CARL PERKINS	CARL PERKINS	WIA-ABE/ESL	WIA-ASE	"WIA-ENG LITERACY"	TOTAL
FEDERAL CATALOG NUMBER	VEA 132	VEA 132	84.002 A	84.002 A	84.002 A	
RESOURCE CODE	3555	3555	3905	3913	3926	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	FD 010 PR 603	FD 110 PR 603	FD 110 PR 361	FD 110 PR 362	FD 110 PR 284	
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	14,760.00	14,760.00	139,499.00	192,466.00	85,259.00	446,744.00
b. Transferability (NCLB/ESSA)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	14,760.00	14,760.00	139,499.00	192,466.00	85,259.00	446,744.00
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	14,760.00	14,760.00	139,499.00	192,466.00	85,259.00	446,744.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	0.00	0.00	104,624.00	144,349.00	63,944.00	312,917.00
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	104,624.00	144,349.00	63,944.00	312,917.00
EXPENDITURES						
9. Donor-Authorized Expenditures	14,760.00	14,760.00	139,499.00	192,466.00	85,259.00	446,744.00
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	14,760.00	14,760.00	139,499.00	192,466.00	85,259.00	446,744.00
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)	(14,760.00)	(14,760.00)	(34,875.00)	(48,117.00)	(21,315.00)	(133,827.00)
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable	14,760.00	14,760.00	34,875.00	48,117.00	21,315.00	133,827.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	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)	14,760.00	14,760.00	139,499.00	192,466.00	85,259.00	446,744.00

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

STATE PROGRAM NAME	CCPT	CTEIG	TOTAL
RESOURCE CODE	6382	6387	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	FD 010 PR 382	FD 010 PR 387	
AWARD			
1. Prior Year Carryover	0.00	142,768.00	142,768.00
2. a. Current Year Award	3,132,006.00	445,558.00	3,577,564.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,132,006.00	445,558.00	3,577,564.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,132,006.00	588,326.00	3,720,332.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year	1,861,899.51	0.00	1,861,899.51
6. Cash Received in Current Year	3,000,000.00	588,326.00	3,588,326.00
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	4,861,899.51	588,326.00	5,450,225.51
EXPENDITURES			
9. Donor-Authorized Expenditures	1,332,939.45	261,151.81	1,594,091.26
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	1,332,939.45	261,151.81	1,594,091.26
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)	3,528,960.06	327,174.19	3,856,134.25
a. Unearned Revenue	3,528,960.06	327,174.19	3,856,134.25
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,799,066.55	327,174.19	2,126,240.74
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)	1,332,939.45	261,151.81	1,594,091.26

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

LOCAL PROGRAM NAME	CalWORKS	"CalWORKS STEPS"	TOTAL
RESOURCE CODE	9002	9004	
REVENUE OBJECT	8689	8689	
LOCAL DESCRIPTION (if any)	FD 110 PR 546	FD 110 PR 546	
AWARD			
1. Prior Year Carryover	0.00	0.00	0.00
2. a. Current Year Award	594,145.00	319,720.00	913,865.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	594,145.00	319,720.00	913,865.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	594,145.00	319,720.00	913,865.00
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00
6. Cash Received in Current Year	418,335.54	236,378.72	654,714.26
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	418,335.54	236,378.72	654,714.26
EXPENDITURES			
9. Donor-Authorized Expenditures	462,224.26	265,617.69	727,841.95
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	462,224.26	265,617.69	727,841.95
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)	(43,888.72)	(29,238.97)	(73,127.69)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable	43,888.72	29,238.97	73,127.69
14. Unused Grant Award Calculation (line 4 minus line 9)	131,920.74	54,102.31	186,023.05
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	462,224.26	265,617.69	727,841.95

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

STATE PROGRAM NAME	ADULT ED MOC	TOTAL
RESOURCE CODE	6391	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	FD 110 PR 211	
AWARD		
1. Prior Year Restricted Ending Balance	127,321.96	127,321.96
2. a. Current Year Award	2,498,950.00	2,498,950.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,498,950.00	2,498,950.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,626,271.96	2,626,271.96
REVENUES		
5. Cash Received in Current Year	2,498,950.00	2,498,950.00
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)	2,498,950.00	2,498,950.00
EXPENDITURES		
10. Donor-Authorized Expenditures	2,451,308.40	2,451,308.40
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	2,451,308.40	2,451,308.40
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	174,963.56	174,963.56

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

LOCAL PROGRAM NAME	"WATER CONSORTIUM"	CAI	CTE TEACH	SVETP	TOTAL
RESOURCE CODE	9013	9014	9016	9018	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)	FD 010 PR 201	FD 010 PR 201	FD 010 PR 285	FD 010 PR 383	
AWARD					
1. Prior Year Restricted Ending Balance	30,319.58	460,625.25	0.00	0.00	490,944.83
2. a. Current Year Award	80,000.00	0.00	10,362.50	177,000.00	267,362.50
b. Other Adjustments		0.00			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	80,000.00	0.00	10,362.50	177,000.00	267,362.50
3. Required Matching Funds/Other		(92,140.80)			(92,140.80)
4. Total Available Award (sum lines 1, 2c, & 3)	110,319.58	368,484.45	10,362.50	177,000.00	666,166.53
REVENUES					
5. Cash Received in Current Year	0.00	0.00	7,975.00	72,449.01	80,424.01
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	80,000.00	0.00	2,387.50	104,550.99	186,938.49
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	80,000.00	0.00	2,387.50	104,550.99	186,938.49
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	80,000.00	0.00	10,362.50	177,000.00	267,362.50
EXPENDITURES					
10. Donor-Authorized Expenditures	83,658.38	313,479.00	10,362.50	98,016.27	505,516.15
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	83,658.38	313,479.00	10,362.50	98,016.27	505,516.15
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	26,661.20	55,005.45	0.00	78,983.73	160,650.38

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			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	1,685,004.00	(1.00)	1,685,003.00		240,893.00	1,444,110.00	
Net Pension Liability	9,364,821.00	(1,229,330.00)	8,135,491.00			8,135,491.00	
Net OPEB Obligation	918,910.00	180,454.00	1,099,364.00			1,099,364.00	
Compensated Absences Payable	199,521.00	0.00	199,521.00	41,894.00		241,415.00	
Governmental activities long-term liabilities	12,168,256.00	(1,048,877.00)	11,119,379.00	41,894.00	240,893.00	10,920,380.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- | | |
|---|------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) | 990,699.18 |
| 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. | 17,438.94 |
| 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. | |

Amounts paid to Align Technical Resources LLC for services to fill in 1 FTE vacancy in IT Dept.

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) | 8,090,302.41 |
|--|--------------|

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) 12.46%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 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)	651,461.97
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	336,315.21
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	26,373.50
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)	239,337.93
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,253,488.61
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,253,488.61

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,441,654.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,314,615.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	151,892.17
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	211,026.01
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)	5,802.00
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)	1,681,512.22
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)	4,240,705.45
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	16,047,208.57

**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) 7.81%

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) 7.81%

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)	1,253,488.61
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (0%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
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:	not applicable
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:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	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	
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	13,140,121.75	0.00	13,140,121.75	930,081.17	14,070,202.92	
Other Goals							
7110	Nonagency - Educational	10,353.76	0.00	10,353.76	732.86	11,086.62	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					66,781.34	
----	Other Outgo					0.00	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	300,164.67	300,164.67	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
----	Total General Fund and Charter Schools Funds Expenditures	13,150,475.51	0.00	13,150,475.51	1,230,978.70	14,448,235.55	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	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
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	4,899,596.59	3,151,222.84	0.00	2,153,039.19	151,892.17	863,520.81	0.00			1,920,850.15	0.00	13,140,121.75
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	10,353.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,353.76
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		4,899,596.59	3,151,222.84	0.00	2,163,392.95	151,892.17	863,520.81	0.00	0.00	0.00	1,920,850.15	0.00	13,150,475.51

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2016-17
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	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
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	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	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		0.00	0.00	0.00	0.00

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)	211,026.01
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	26,373.50
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	657,263.97
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	336,315.21
5 Total Central Administration Costs in General Fund and Charter Schools Funds	1,230,978.69
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	13,150,475.51
2 Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	13,150,475.51
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,240,705.45
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) (Not applicable to JPAs)	0.00
5 Total Direct Charged Costs in Other Funds	4,240,705.45
D. Total Direct Charged and Allocated Costs (B3 + C5)	17,391,180.96
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.08%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			66,781.34		66,781.34
Other Outgo (Objects 1000-7999)				0.00	0.00
Total Other Costs	0.00	0.00	66,781.34	0.00	66,781.34

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12							
3800 Career Technical Education							
4110 Regular Education, Adult							
4630 Adult Career Technical Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P	1.20	0.00	4.40	2.00	63.00	0.00	0.00
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1.20	0.00	4.40	2.00	63.00	0.00	0.00

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Metropolitan Education District

Santa Clara 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-6382-0-0000-0000-8590	6382	1,332,939.45
Explanation:		
Resource 6382 is a valid resource. We updated our SACS tables and the County did update the QSS tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.		
01-6382-0-0000-0000-9110	6382	3,807,371.12
01-6382-0-0000-0000-9310	6382	7,768.11
01-6382-0-0000-0000-9500	6382	286,179.17
01-6382-0-0000-0000-9650	6382	3,528,960.06
01-6382-0-6000-1000-1100	6382	238,229.10
01-6382-0-6000-1000-3101	6382	29,426.27
01-6382-0-6000-1000-3301	6382	3,452.29
01-6382-0-6000-1000-3401	6382	74,444.41
01-6382-0-6000-1000-3501	6382	119.00
01-6382-0-6000-1000-3601	6382	3,943.04
01-6382-0-6000-1000-4200	6382	658.88
01-6382-0-6000-1000-4300	6382	62,713.68
01-6382-0-6000-1000-4400	6382	8,626.19
01-6382-0-6000-1000-5200	6382	354.52
01-6382-0-6000-1000-5800	6382	5,435.50
01-6382-0-6000-1000-6400	6382	12,838.13
01-6382-0-6000-2100-1300	6382	6,486.53
01-6382-0-6000-2100-1900	6382	6,147.31
01-6382-0-6000-2100-2400	6382	42,026.58
01-6382-0-6000-2100-3101	6382	1,583.48
01-6382-0-6000-2100-3202	6382	5,722.91
01-6382-0-6000-2100-3301	6382	182.48
01-6382-0-6000-2100-3302	6382	3,215.08
01-6382-0-6000-2100-3401	6382	1,727.69

01-6382-0-6000-2100-3402	6382	21,559.28
01-6382-0-6000-2100-3501	6382	6.30
01-6382-0-6000-2100-3502	6382	21.01
01-6382-0-6000-2100-3601	6382	208.43
01-6382-0-6000-2100-3602	6382	696.04
01-6382-0-6000-2100-4300	6382	8,053.34
01-6382-0-6000-2100-4400	6382	111,655.41
01-6382-0-6000-2100-5200	6382	1,796.93
01-6382-0-6000-2100-5300	6382	3,000.00
01-6382-0-6000-2100-5800	6382	306,766.07
01-6382-0-6000-2100-5900	6382	12.40
01-6382-0-6000-2700-5800	6382	309,725.30
01-6382-0-6000-3110-1200	6382	1,509.60
01-6382-0-6000-3110-3301	6382	115.49
01-6382-0-6000-3110-3501	6382	0.75
01-6382-0-6000-3110-3601	6382	25.00
01-6382-0-6000-8500-6500	6382	60,455.03
01-6382-0-0000-0000-979Z	6382	0.00
01-6382-0-0000-0000-9740	6382	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT								
FD	RS	PY	GO	FN	OB	FUND	RESOURCE	VALUE
01-6382-0-0000-0000-8590						01	6382	1,332,939.45
01-6382-0-0000-0000-9110						01	6382	3,807,371.12
01-6382-0-0000-0000-9310						01	6382	7,768.11
01-6382-0-0000-0000-9500						01	6382	286,179.17
01-6382-0-0000-0000-9650						01	6382	3,528,960.06
01-6382-0-0000-0000-9740						01	6382	0.00
01-6382-0-0000-0000-979Z						01	6382	0.00
01-6382-0-6000-1000-1100						01	6382	238,229.10
01-6382-0-6000-1000-3101						01	6382	29,426.27
01-6382-0-6000-1000-3301						01	6382	3,452.29
01-6382-0-6000-1000-3401						01	6382	74,444.41
01-6382-0-6000-1000-3501						01	6382	119.00
01-6382-0-6000-1000-3601						01	6382	3,943.04
01-6382-0-6000-1000-4200						01	6382	658.88
01-6382-0-6000-1000-4300						01	6382	62,713.68
01-6382-0-6000-1000-4400						01	6382	8,626.19
01-6382-0-6000-1000-5200						01	6382	354.52
01-6382-0-6000-1000-5800						01	6382	5,435.50
01-6382-0-6000-1000-6400						01	6382	12,838.13
01-6382-0-6000-2100-1300						01	6382	6,486.53
01-6382-0-6000-2100-1900						01	6382	6,147.31
01-6382-0-6000-2100-2400						01	6382	42,026.58
01-6382-0-6000-2100-3101						01	6382	1,583.48
01-6382-0-6000-2100-3202						01	6382	5,722.91
01-6382-0-6000-2100-3301						01	6382	182.48
01-6382-0-6000-2100-3302						01	6382	3,215.08
01-6382-0-6000-2100-3401						01	6382	1,727.69
01-6382-0-6000-2100-3402						01	6382	21,559.28
01-6382-0-6000-2100-3501						01	6382	6.30
01-6382-0-6000-2100-3502						01	6382	21.01

01-6382-0-6000-2100-3601	01	6382	208.43
01-6382-0-6000-2100-3602	01	6382	696.04
01-6382-0-6000-2100-4300	01	6382	8,053.34
01-6382-0-6000-2100-4400	01	6382	111,655.41
01-6382-0-6000-2100-5200	01	6382	1,796.93
01-6382-0-6000-2100-5300	01	6382	3,000.00
01-6382-0-6000-2100-5800	01	6382	306,766.07
01-6382-0-6000-2100-5900	01	6382	12.40
01-6382-0-6000-2700-5800	01	6382	309,725.30
01-6382-0-6000-3110-1200	01	6382	1,509.60
01-6382-0-6000-3110-3301	01	6382	115.49
01-6382-0-6000-3110-3501	01	6382	0.75
01-6382-0-6000-3110-3601	01	6382	25.00
01-6382-0-6000-8500-6500	01	6382	60,455.03

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Metropolitan Education District

Santa Clara 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT						RESOURCE	VALUE
FD	RS	PY	GO	FN	OB		
01	6382	0	0000	0000	8590	6382	1,729,892.00
Explanation:							
Resource 6382 is a valid resource. We updated our SACS tables and the County did update the QSS tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.							
01	6382	0	6000	2100	1300	6382	72,750.00
01	6382	0	6000	2100	2400	6382	43,500.00
01	6382	0	6000	2100	3101	6382	10,498.00
01	6382	0	6000	2100	3202	6382	6,756.00
01	6382	0	6000	2100	3301	6382	1,055.00
01	6382	0	6000	2100	3302	6382	3,328.00
01	6382	0	6000	2100	3401	6382	7,805.00
01	6382	0	6000	2100	3402	6382	7,324.00
01	6382	0	6000	2100	3501	6382	37.00
01	6382	0	6000	2100	3502	6382	22.00
01	6382	0	6000	2100	3601	6382	1,205.00
01	6382	0	6000	2100	3602	6382	720.00
01	6382	0	6000	2100	4300	6382	39,000.00
01	6382	0	6000	2100	4400	6382	60,000.00
01	6382	0	6000	2100	5200	6382	5,000.00
01	6382	0	6000	2100	5800	6382	418,392.00
01	6382	0	6000	2700	5800	6382	1,000,000.00
01	6382	0	6000	8500	6500	6382	52,500.00
01	6382	0	0000	0000	979Z	6382	0.00
01	6382	0	0000	0000	9740	6382	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are

invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
01	6382	0	0000	0000	8590	01	6382	1,729,892.00
01	6382	0	0000	0000	9740	01	6382	0.00
01	6382	0	0000	0000	979Z	01	6382	0.00
01	6382	0	6000	2100	1300	01	6382	72,750.00
01	6382	0	6000	2100	2400	01	6382	43,500.00
01	6382	0	6000	2100	3101	01	6382	10,498.00
01	6382	0	6000	2100	3202	01	6382	6,756.00
01	6382	0	6000	2100	3301	01	6382	1,055.00
01	6382	0	6000	2100	3302	01	6382	3,328.00
01	6382	0	6000	2100	3401	01	6382	7,805.00
01	6382	0	6000	2100	3402	01	6382	7,324.00
01	6382	0	6000	2100	3501	01	6382	37.00
01	6382	0	6000	2100	3502	01	6382	22.00
01	6382	0	6000	2100	3601	01	6382	1,205.00
01	6382	0	6000	2100	3602	01	6382	720.00
01	6382	0	6000	2100	4300	01	6382	39,000.00
01	6382	0	6000	2100	4400	01	6382	60,000.00
01	6382	0	6000	2100	5200	01	6382	5,000.00
01	6382	0	6000	2100	5800	01	6382	418,392.00
01	6382	0	6000	2700	5800	01	6382	1,000,000.00
01	6382	0	6000	8500	6500	01	6382	52,500.00

Explanation:

Fund 01 with Resource 6382 is a valid combination. We updated our SACS tables and the County did update the QSS' tables too, but we do not know why it is showing as invalid. We believe this is a State oversight.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.