Lake Tahoe

Unified School District

2016-2017

Unaudited Actual Financial Report

For The Year Ending June 30, 2017

Dr. James R. Tarwater, Superintendent

Billy Wessell, Chief Business & Operations Officer

September 12, 2017

Board of Education

Barbara Bannar President, Angela Swanson Clerk, Larry Reilly, Troy Matthews, Bonnie Turnbull

Memorandum to the Lake Tahoe Unified School District Board of Education

September 12, 2017

Please find enclosed the 2016-2017 Unaudited Actual Financial Report in accordance with Education Code 41200. The financial statements that follow present the fiscal activities of the District funds and the unaudited ending balances as of June 30, 2017.

The financial statements also include the Adopted 2017-2018 Budget that was approved by the Board in June 2017 with revised beginning balances as a result of the year-end closing process.

I would like to thank all of the Business Office Staff for their hard work and dedication over the summer to ensure a smooth transition of fiscal years and the closeout of the 2016-17 fiscal year. I would especially like to thank Lynn Dupree, Director of Financial Services, for her exceptional work on this task.

Regards,

Billy Wessell
Chief Business & Operations Officer

MISSION STATEMENT

The Lake Tahoe Unified School District, working collaboratively with parents and the community, will provide a quality learning environment in which all students develop competence in basic skill areas and are prepared to be responsible, contributing citizens.

GENERAL FUND

The General Fund is the chief operating fund for the District.

The fund is used to account for the ordinary operations of the District

All transactions, except those required or permitted by law to be in another fund, are accounted for in the General Fund

GENERAL FUND
2016-17 Unaudited Actuals
Combined Summary

AUDITED BEGINNING BALANCE		**$3,680,674**
REVENUES		
	LCFF Sources	$33,381,990
	Federal Revenues	$2,360,746
	Other State Revenues	$6,209,903
	Other Local Revenues	$2,326,313
	Total Revenues	**$44,278,953**
EXPENDITURES		
	Certificated Salaries	$20,135,224
	Classified Salaries	$6,741,911
	Employee Benefits	$9,290,447
	Books and Supplies	$2,563,907
	Services, Other Operating Expenses	$4,097,487
	Capital Outlay	$589,879
	Other Outgoing	($48,662)
	Total Expenditures	**$43,370,194**
EXCESS (DEFICIENCY)OF REVENUES		**$908,759**
OTHER FINANCING SOURCES/USES		
	Transfers In	$264,167
	Other Sources	$0
	Transfers Out	($668,945)
	Total Other Financing Sources/Uses	**($404,778)**
NET INCREASE (DECREASE) IN FUND		**$503,981**
ENDING FUND BALANCE		**$4,184,654**
COMPONENTS OF ENDING FUND BALANCE		
	Reserved Amounts	
	Revolving Cash	$ 5,290
	Stores	$ -
	Prepaid Expenditures	$ 3,952
	Restricted	$ 1,698,711
	Designated Amount - 3% Reserve	$ 1,342,085
	Other Designated	$ 1,134,616

GENERAL FUND - RESTRICTED
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$1,280,724**
REVENUES	
LCFF Sources	$0
Federal Revenues	$2,307,808
Other State Revenues	$4,471,732
Other Local Revenues	$776,747
Total Revenues	**$7,556,288**
EXPENDITURES	
Certificated Salaries	$3,558,702
Classified Salaries	$1,780,947
Employee Benefits	$2,383,028
Books and Supplies	$787,101
Services, Other Operating Expenses	$955,636
Capital Outlay	$33,380
Other Outgoing	$7,421
Transfers of Indirect/Direct Support Costs	$141,062
Total Expenditures	**$9,647,277**
EXCESS (DEFICIENCY) OF REVENUES	**($2,090,990)**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Contributions	$2,508,976
Total Other Financing Sources/Uses	**$2,508,976**
NET INCREASE (DECREASE) IN FUND	**$417,987**
ENDING FUND BALANCE	**$1,698,711**
COMPONENTS OF ENDING FUND BALANCE	
Reserved Amounts	
Restricted	**$ 1,698,711**

GENERAL FUND - UNRESTRICTED
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$2,399,949**
REVENUES		
	LCFF Sources	$33,381,990
	Federal Revenues	$52,938
	Other State Revenues	$1,738,171
	Other Local Revenues	$1,549,566
	Total Revenues	**$36,722,665**
EXPENDITURES		
	Certificated Salaries	$16,576,522
	Classified Salaries	$4,960,964
	Employee Benefits	$6,907,419
	Books and Supplies	$1,776,806
	Services, Other Operating Expenses	$3,141,852
	Capital Outlay	$556,498
	Other Outgoing	$0
	Transfers of Indirect/Direct Support Costs	($197,145)
	Total Expenditures	**$33,722,917**
EXCESS (DEFICIENCY) OF REVENUES		**$2,999,748**
OTHER FINANCING SOURCES/USES		
	Transfers In	$264,167
	Other Sources	$0
	Transfers Out	($668,945)
	Contributions	($2,508,976)
	Total Other Financing Sources/Uses	**($2,913,754)**
NET INCREASE (DECREASE) IN FUND		**$85,994**
ENDING FUND BALANCE		**$2,485,943**
COMPONENTS OF ENDING FUND BALANCE		
	Reserved Amounts	
	Revolving Cash	$ 5,290
	Stores	$ -
	Prepaid Expenditures	$ 3,952
	Designated Amount - 3% Reserve	$ 1,342,085
	Other Designated	$ 1,134,616

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	33,381,990.24	0.00	33,381,990.24	33,864,716.00	0.00	33,864,716.00	1.4%
2) Federal Revenue		8100-8299	52,937.99	2,307,808.12	2,360,746.11	48,189.00	1,893,799.00	1,941,988.00	-17.7%
3) Other State Revenue		8300-8599	1,738,170.80	4,471,732.38	6,209,903.18	685,824.00	3,131,555.65	3,817,379.65	-38.5%
4) Other Local Revenue		8600-8799	1,549,566.09	776,747.18	2,326,313.27	336,500.00	120,146.00	456,646.00	-80.4%
5) TOTAL, REVENUES			36,722,665.12	7,556,287.68	44,278,952.80	34,935,229.00	5,145,500.65	40,080,729.65	-9.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,576,522.25	3,558,701.72	20,135,223.97	16,134,687.00	3,180,267.00	19,314,954.00	-4.1%
2) Classified Salaries		2000-2999	4,960,964.21	1,780,947.10	6,741,911.31	4,816,782.00	1,693,734.00	6,510,516.00	-3.4%
3) Employee Benefits		3000-3999	6,907,419.20	2,383,028.27	9,290,447.47	7,481,399.00	1,580,881.00	9,062,280.00	-2.5%
4) Books and Supplies		4000-4999	1,776,805.76	787,101.38	2,563,907.14	1,192,865.00	603,792.65	1,796,657.65	-29.9%
5) Services and Other Operating Expenditures		5000-5999	3,141,851.55	955,635.75	4,097,487.30	3,198,757.00	561,335.00	3,760,092.00	-8.2%
6) Capital Outlay		6000-6999	556,498.41	33,380.41	589,878.82	13,500.00	0.00	13,500.00	-97.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	7,421.00	7,421.00	0.00	22,000.00	22,000.00	196.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(197,144.67)	141,061.80	(56,082.87)	(156,929.00)	111,261.00	(45,668.00)	-18.6%
9) TOTAL, EXPENDITURES			33,722,916.71	9,647,277.43	43,370,194.14	32,681,061.00	7,753,270.65	40,434,331.65	-6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,999,748.41	(2,090,989.75)	908,758.66	2,254,168.00	(2,607,770.00)	(353,602.00)	-138.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	264,167.00	0.00	264,167.00	168,758.68	0.00	168,758.68	-36.1%
b) Transfers Out		7600-7629	668,945.00	0.00	668,945.00	500.00	0.00	500.00	-99.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,508,976.39)	2,508,976.39	0.00	(2,607,770.00)	2,607,770.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,913,754.39)	2,508,976.39	(404,778.00)	(2,439,511.32)	2,607,770.00	168,258.68	-141.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,994.02	417,986.64	503,980.66	(185,343.32)	0.00	(185,343.32)	-136.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,399,949.20	1,280,724.43	3,680,673.63	2,485,943.22	1,698,711.07	4,184,654.29	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,399,949.20	1,280,724.43	3,680,673.63	2,485,943.22	1,698,711.07	4,184,654.29	13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,399,949.20	1,280,724.43	3,680,673.63	2,485,943.22	1,698,711.07	4,184,654.29	13.7%
2) Ending Balance, June 30 (E + F1e)			2,485,943.22	1,698,711.07	4,184,654.29	2,300,599.90	1,698,711.07	3,999,310.97	-4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,289.96	0.00	5,289.96	5,000.00	0.00	5,000.00	-5.5%
Stores		9712	0.00	0.00	0.00	17,408.15	0.00	17,408.15	New
Prepaid Expenditures		9713	3,951.95	0.00	3,951.95	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,698,711.07	1,698,711.07	0.00	1,698,711.07	1,698,711.07	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,134,616.31	0.00	1,134,616.31	1,065,146.75	0.00	1,065,146.75	-6.1%
Supplemental & Concentration Grants	0000	9780	*576,961.91*		*576,961.91*				
Prop 98	0000	9780	*193,547.05*		*193,547.05*				
Board Goals/Initiatives	0000	9780	*97,000.00*		*97,000.00*				
Professional Development - Sites	0000	9780	*98,775.00*		*98,775.00*				
Energy Project Capital Lease	0000	9780	*168,332.35*		*168,332.35*				
Supplemental & Concentration Grants	0000	9780				*300,156.00*		*300,156.00*	
Prop 98	0000	9780				*287,144.05*		*287,144.05*	
Board Goals/Initiatives	0000	9780				*97,000.00*		*97,000.00*	
Professional Development - Sites	0000	9780				*98,775.00*		*98,775.00*	
Energy Project Capital Lease	0000	9780				*168,332.35*		*168,332.35*	
PERS Golden Handshake	0000	9780				*113,739.35*		*113,739.35*	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,342,085.00	0.00	1,342,085.00	1,213,045.00	0.00	1,213,045.00	-9.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,408,369.02	1,152,284.93	4,560,653.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	(252.86)	0.00	(252.86)				
c) in Revolving Fund		9130	5,289.96	0.00	5,289.96				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	114,777.42	698,624.84	813,402.26				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	(33.32)	0.00	(33.32)				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	3,951.95	0.00	3,951.95				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,532,102.17	1,850,909.77	5,383,011.94				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	377,213.95	152,198.70	529,412.65				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	668,945.00	0.00	668,945.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,046,158.95	152,198.70	1,198,357.65				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,485,943.22	1,698,711.07	4,184,654.29				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	13,549,482.00	0.00	13,549,482.00	14,304,647.00	0.00	14,304,647.00	5.6%
Education Protection Account State Aid - Current Year		8012	1,811,508.00	0.00	1,811,508.00	1,654,993.00	0.00	1,654,993.00	-8.6%
State Aid - Prior Years		8019	(18,962.83)	0.00	(18,962.83)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	166,582.41	0.00	166,582.41	163,832.00	0.00	163,832.00	-1.7%
Timber Yield Tax		8022	2,301.31	0.00	2,301.31	1,789.00	0.00	1,789.00	-22.3%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	16,222,051.14	0.00	16,222,051.14	16,254,413.00	0.00	16,254,413.00	0.2%
Unsecured Roll Taxes		8042	327,695.07	0.00	327,695.07	324,803.00	0.00	324,803.00	-0.9%
Prior Years' Taxes		8043	(16,726.24)	0.00	(16,726.24)	(7,561.00)	0.00	(7,561.00)	-54.8%
Supplemental Taxes		8044	274,540.83	0.00	274,540.83	164,758.00	0.00	164,758.00	-40.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,057,541.00	0.00	1,057,541.00	1,001,411.00	0.00	1,001,411.00	-5.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	4,419.72	0.00	4,419.72	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,115.67	0.00	3,115.67	3,262.00	0.00	3,262.00	4.7%
Less: Non-LCFF (50%) Adjustment		8089	(1,557.84)	0.00	(1,557.84)	(1,631.00)	0.00	(1,631.00)	4.7%
Subtotal, LCFF Sources			33,381,990.24	0.00	33,381,990.24	33,864,716.00	0.00	33,864,716.00	1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			33,381,990.24	0.00	33,381,990.24	33,864,716.00	0.00	33,864,716.00	1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	877,088.66	877,088.66	0.00	770,184.00	770,184.00	-12.2%
Special Education Discretionary Grants		8182	0.00	278,392.47	278,392.47	0.00	279,027.00	279,027.00	0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	50,315.99	0.00	50,315.99	48,189.00	0.00	48,189.00	-4.2%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	11,035.00	11,035.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		713,328.22	713,328.22		576,373.00	576,373.00	-19.2%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		226,703.33	226,703.33		107,108.00	107,108.00	-52.8%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		126,059.82	126,059.82		94,649.00	94,649.00	-24.9%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		24,487.00	24,487.00		21,458.00	21,458.00	-12.4%
All Other Federal Revenue	All Other	8290	2,622.00	50,713.62	53,335.62	0.00	45,000.00	45,000.00	-15.6%
TOTAL, FEDERAL REVENUE			52,937.99	2,307,808.12	2,360,746.11	48,189.00	1,893,799.00	1,941,988.00	-17.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,176,484.00	2,176,484.00		2,255,586.00	2,255,586.00	3.6%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	81,410.00	81,410.00	0.00	81,410.00	81,410.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	170,206.00	0.00	170,206.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	935,448.00	0.00	935,448.00	133,096.00	0.00	133,096.00	-85.8%
Lottery - Unrestricted and Instructional Materials		8560	620,189.00	193,641.33	813,830.33	552,728.00	172,728.00	725,456.00	-10.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		288,444.65	288,444.65		288,444.65	288,444.65	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		567,335.00	567,335.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	12,327.80	1,164,417.40	1,176,745.20	0.00	333,387.00	333,387.00	-71.7%
TOTAL, OTHER STATE REVENUE			1,738,170.80	4,471,732.38	6,209,903.18	685,824.00	3,131,555.65	3,817,379.65	-38.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	76,573.00	0.00	76,573.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	154,948.30	0.00	154,948.30	100,000.00	0.00	100,000.00	-35.5%
Interest		8660	36,116.36	0.00	36,116.36	19,000.00	0.00	19,000.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	110,911.14	0.00	110,911.14	55,000.00	0.00	55,000.00	-50.4%
Interagency Services		8677	0.00	17,440.80	17,440.80	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	54,707.00	29,177.00	83,884.00	32,500.00	0.00	32,500.00	-61.3%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	1,557.84	0.00	1,557.84	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,082,269.12	730,129.38	1,812,398.50	110,000.00	120,146.00	230,146.00	-87.3%
Tuition		8710	32,483.33	0.00	32,483.33	20,000.00	0.00	20,000.00	-38.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,549,566.09	776,747.18	2,326,313.27	336,500.00	120,146.00	456,646.00	-80.4%
TOTAL, REVENUES			36,722,665.12	7,556,287.68	44,278,952.80	34,935,229.00	5,145,500.65	40,080,729.65	-9.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,316,528.69	2,628,944.93	16,945,473.62	13,810,319.00	2,409,104.00	16,219,423.00	-4.3%
Certificated Pupil Support Salaries		1200	882,530.33	495,605.85	1,378,136.18	767,818.00	486,690.00	1,254,508.00	-9.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,311,382.62	351,275.95	1,662,658.57	1,396,623.00	284,473.00	1,681,096.00	1.1%
Other Certificated Salaries		1900	66,080.61	82,874.99	148,955.60	159,927.00	0.00	159,927.00	7.4%
TOTAL, CERTIFICATED SALARIES			16,576,522.25	3,558,701.72	20,135,223.97	16,134,687.00	3,180,267.00	19,314,954.00	-4.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	472,757.99	802,922.69	1,275,680.68	441,732.00	746,544.00	1,188,276.00	-6.9%
Classified Support Salaries		2200	2,171,803.92	377,188.51	2,548,992.43	2,067,556.00	395,777.00	2,463,333.00	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	446,962.04	264,265.15	711,227.19	475,466.00	228,146.00	703,612.00	-1.1%
Clerical, Technical and Office Salaries		2400	1,611,203.56	172,359.58	1,783,563.14	1,523,225.00	152,414.00	1,675,639.00	-6.1%
Other Classified Salaries		2900	258,236.70	164,211.17	422,447.87	308,803.00	170,853.00	479,656.00	13.5%
TOTAL, CLASSIFIED SALARIES			4,960,964.21	1,780,947.10	6,741,911.31	4,816,782.00	1,693,734.00	6,510,516.00	-3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,076,598.92	1,167,833.94	3,244,432.86	2,303,530.00	451,899.00	2,755,429.00	-15.1%
PERS		3201-3202	605,966.18	249,172.04	855,138.22	719,763.00	274,281.00	994,044.00	16.2%
OASDI/Medicare/Alternative		3301-3302	598,791.67	187,626.05	786,417.72	609,828.00	176,194.00	786,022.00	-0.1%
Health and Welfare Benefits		3401-3402	2,772,974.52	676,544.41	3,449,518.93	3,009,767.00	585,311.00	3,595,078.00	4.2%
Unemployment Insurance		3501-3502	10,984.79	2,669.60	13,654.39	24,449.00	2,457.00	26,906.00	97.1%
Workers' Compensation		3601-3602	401,544.15	97,996.25	499,540.40	390,208.00	90,694.00	480,902.00	-3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	440,558.97	1,185.98	441,744.95	423,854.00	45.00	423,899.00	-4.0%
TOTAL, EMPLOYEE BENEFITS			6,907,419.20	2,383,028.27	9,290,447.47	7,481,399.00	1,580,881.00	9,062,280.00	-2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	715,896.66	163,220.93	879,117.59	170,000.00	51,818.00	221,818.00	-74.8%
Books and Other Reference Materials		4200	3,647.55	1,333.33	4,980.88	1,014.00	0.00	1,014.00	-79.6%
Materials and Supplies		4300	917,240.77	468,049.78	1,385,290.55	1,012,651.00	549,649.65	1,562,300.65	12.8%
Noncapitalized Equipment		4400	140,020.78	154,497.34	294,518.12	9,200.00	2,325.00	11,525.00	-96.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,776,805.76	787,101.38	2,563,907.14	1,192,865.00	603,792.65	1,796,657.65	-29.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	176,911.25	176,911.25	0.00	176,911.00	176,911.00	0.0%
Travel and Conferences		5200	176,352.17	60,976.62	237,328.79	167,036.00	47,123.00	214,159.00	-9.8%
Dues and Memberships		5300	19,282.45	4,796.50	24,078.95	20,089.00	1,775.00	21,864.00	-9.2%
Insurance		5400 - 5450	251,424.52	0.00	251,424.52	270,371.00	0.00	270,371.00	7.5%
Operations and Housekeeping Services		5500	1,343,276.73	0.00	1,343,276.73	1,406,079.00	0.00	1,406,079.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,425.73	17,435.64	143,861.37	152,288.00	19,068.00	171,356.00	19.1%
Transfers of Direct Costs		5710	(39,758.19)	39,758.19	0.00	(4,060.00)	4,060.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,088,123.01	655,757.55	1,743,880.56	866,825.00	312,398.00	1,179,223.00	-32.4%
Communications		5900	176,725.13	0.00	176,725.13	320,129.00	0.00	320,129.00	81.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,141,851.55	955,635.75	4,097,487.30	3,198,757.00	561,335.00	3,760,092.00	-8.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	283,055.50	0.00	283,055.50	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	178,809.25	0.00	178,809.25	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	94,633.66	33,380.41	128,014.07	13,500.00	0.00	13,500.00	-89.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			556,498.41	33,380.41	589,878.82	13,500.00	0.00	13,500.00	-97.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	7,421.00	7,421.00	0.00	22,000.00	22,000.00	196.5%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	7,421.00	7,421.00	0.00	22,000.00	22,000.00	196.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(141,061.80)	141,061.80	0.00	(111,261.00)	111,261.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(56,082.87)	0.00	(56,082.87)	(45,668.00)	0.00	(45,668.00)	-18.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(197,144.67)	141,061.80	(56,082.87)	(156,929.00)	111,261.00	(45,668.00)	-18.6%
TOTAL, EXPENDITURES			33,722,916.71	9,647,277.43	43,370,194.14	32,681,061.00	7,753,270.65	40,434,331.65	-6.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2017-18 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	264,167.00	0.00	264,167.00	168,758.68	0.00	168,758.68	-36.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			264,167.00	0.00	264,167.00	168,758.68	0.00	168,758.68	-36.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	668,945.00	0.00	668,945.00	500.00	0.00	500.00	-99.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			668,945.00	0.00	668,945.00	500.00	0.00	500.00	-99.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,508,976.39)	2,508,976.39	0.00	(2,607,770.00)	2,607,770.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,508,976.39)	2,508,976.39	0.00	(2,607,770.00)	2,607,770.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,913,754.39)	2,508,976.39	(404,778.00)	(2,439,511.32)	2,607,770.00	168,258.68	-141.6%

Special Education Pass-Through Fund

This Fund is used to account separately for Alpine County's portion of SELPA funding.

SPECIAL EDUCATION PASS-THROUGH FUND
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$0**
REVENUES	
LCFF Sources	$0
Federal Revenues	$1,108
Other State Revenues	$133,555
Other Local Revenues	
Total Revenues	**$134,663**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$134,663
Total Expenditures	**$134,663**
EXCESS (DEFICIENCY) OF REVENUES	**$0**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE (DECREASE) IN FUND	**$0**
ENDING FUND BALANCE	**$0**
COMPONENTS OF ENDING FUND BALANCE	
Reserved Amounts	
Other Designated	$ -

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,108.00	1,108.00	0.0%
3) Other State Revenue		8300-8599	133,555.00	133,555.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			134,663.00	134,663.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	134,663.00	134,663.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	(33.32)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(33.32)		
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	(33.32)		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(33.32)		
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)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	1,108.00	1,108.00	0.0%
TOTAL, FEDERAL REVENUE			1,108.00	1,108.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	127,841.00	127,841.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,714.00	5,714.00	0.0%
TOTAL, OTHER STATE REVENUE			133,555.00	133,555.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			134,663.00	134,663.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	134,663.00	134,663.00	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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			134,663.00	134,663.00	0.0%
TOTAL, EXPENDITURES			134,663.00	134,663.00	0.0%

ADULT EDUCATION

This fund is used to account separately for federal, state, and local revenues for adult education programs.

Lake Tahoe Community College is now implementing this program; therefore, this fund has minimal activity.

ADULT EDUCATION FUND
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	$2
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$0
Total Revenues	**$0**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES	$0
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE (DECREASE) IN FUND	$0
ENDING FUND BALANCE	$2
COMPONENTS OF ENDING FUND BALANCE	
Reserved Amounts	
Other Designated	$ 2

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2.34	2.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2.34	2.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.34	2.34	0.0%
2) Ending Balance, June 30 (E + F1e)			2.34	2.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2.34	2.34	0.0%
Adult Education	0000	9780	*2.34*		
Adult Education	0000	9780		*2.34*	
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	2.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2.34		

CAFETERIA-FOOD SERVICE

Good nutrition is essential in preparing children to learn.

Child Nutrition Services continues to be a self—supporting branch of the Lake Tahoe Unified School District. For those students in need we offer a free or reduced priced meal program.

School meals are healthy meals meeting federal guidelines based on the dietary guidelines for Americans as well as following State & USDA guidelines. We are committed to promoting healthy food choices for our students and maintaining high nutritional standards while offering delicious and satisfying menu choices for breakfast and lunch.

CAFETERIA - FOOD SERVICES FUND
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$568,563**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$988,304
	Other State Revenues	$76,025
	Other Local Revenues	$264,096
	Total Revenues	**$1,328,426**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$580,605
	Employee Benefits	$234,582
	Books and Supplies	$415,130
	Services, Other Operating Expenses	$35,161
	Capital Outlay	$29,736
	Other Outgoing	$56,083
	Total Expenditures	**$1,351,297**
EXCESS (DEFICIENCY) OF REVENUES		**($22,871)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE (DECREASE) IN FUND		**($22,871)**
ENDING FUND BALANCE		**$545,692**
COMPONENTS OF ENDING FUND BALANCE		
	Reserved Amounts	
	Stores	$ 16,808
	Restricted	$ 528,884
	Other Designated	$ -

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	988,304.39	998,000.00	1.0%
3) Other State Revenue		8300-8599	76,025.19	81,000.00	6.5%
4) Other Local Revenue		8600-8799	264,096.20	275,800.00	4.4%
5) TOTAL, REVENUES			1,328,425.78	1,354,800.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	580,604.66	578,657.00	-0.3%
3) Employee Benefits		3000-3999	234,582.45	260,852.00	11.2%
4) Books and Supplies		4000-4999	415,130.03	443,161.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	35,161.12	46,860.00	33.3%
6) Capital Outlay		6000-6999	29,735.53	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	56,082.87	45,668.00	-18.6%
9) TOTAL, EXPENDITURES			1,351,296.66	1,375,198.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,870.88)	(20,398.00)	-10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,870.88)	(20,398.00)	-10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,562.53	545,691.65	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			568,562.53	545,691.65	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			568,562.53	545,691.65	-4.0%
2) Ending Balance, June 30 (E + F1e)			545,691.65	525,293.65	-3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	16,807.73	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	528,883.92	525,293.65	-0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	429,837.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,100.50		
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	102,343.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	16,807.73		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			556,088.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,397.12		
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			10,397.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			545,691.65		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	988,304.39	998,000.00	1.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			988,304.39	998,000.00	1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	76,025.19	81,000.00	6.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,025.19	81,000.00	6.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	258,084.98	271,000.00	5.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,311.33	1,800.00	-22.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,699.89	3,000.00	-18.9%
TOTAL, OTHER LOCAL REVENUE			264,096.20	275,800.00	4.4%
TOTAL, REVENUES			1,328,425.78	1,354,800.00	2.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	445,143.27	441,093.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	88,613.15	87,915.00	-0.8%
Clerical, Technical and Office Salaries		2400	46,848.24	49,649.00	6.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			580,604.66	578,657.00	-0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	75,482.41	89,405.00	18.4%
OASDI/Medicare/Alternative		3301-3302	42,229.02	44,267.00	4.8%
Health and Welfare Benefits		3401-3402	106,100.13	116,186.00	9.5%
Unemployment Insurance		3501-3502	287.94	288.00	0.0%
Workers' Compensation		3601-3602	10,482.95	10,706.00	2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			234,582.45	260,852.00	11.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,816.95	15,200.00	40.5%
Noncapitalized Equipment		4400	2,981.22	7,000.00	134.8%
Food		4700	401,331.86	420,961.00	4.9%
TOTAL, BOOKS AND SUPPLIES			415,130.03	443,161.00	6.8%

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	5,786.84	8,000.00	38.2%
Dues and Memberships		5300	112.00	800.00	614.3%
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	8,292.09	10,800.00	30.2%
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	20,490.19	26,500.00	29.3%
Communications		5900	480.00	760.00	58.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,161.12	46,860.00	33.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,735.53	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,735.53	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	56,082.87	45,668.00	-18.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			56,082.87	45,668.00	-18.6%
TOTAL, EXPENDITURES			1,351,296.66	1,375,198.00	1.8%

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

PUPIL TRANSPORTATION AND EQUIPMENT

This fund accounts for State and Local revenue that is used specificaly for the acquisition, rehabilitation, or replacement of equipment used to transport students.

PUPIL TRANSPORTATION EQUIPMENT FUND
2016-2017 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$181,923**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$872
	Total Revenues	**$872**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$45,864
	Other Outgoing	$50,786
	Total Expenditures	**$96,650**
EXCESS (DEFICIENCY) OF REVENUES		**($95,778)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$100,000
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$100,000**
NET INCREASE (DECREASE) IN FUND		**$4,222**
ENDING FUND BALANCE		**$186,145**
COMPONENTS OF ENDING FUND BALANCE		
	Reserved Amounts	
	Other Designated	$ 186,145

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	872.04	750.00	-14.0%
5) TOTAL, REVENUES			872.04	750.00	-14.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	45,863.79	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,786.00	87,296.00	71.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			96,649.79	87,296.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(95,777.75)	(86,546.00)	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	500.00	-99.5%
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			100,000.00	500.00	-99.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,222.25	(86,046.00)	-2137.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,922.65	186,144.90	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,922.65	186,144.90	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,922.65	186,144.90	2.3%
2) Ending Balance, June 30 (E + F1e)			186,144.90	100,098.90	-46.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	186,144.90	100,098.90	-46.2%
Pupil Transportation Equipment	0000	9780	*186,144.90*		
Pupil Transportation Equipment	0000	9780		*100,098.90*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	86,144.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			186,144.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			186,144.90		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
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%
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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	872.04	750.00	-14.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			872.04	750.00	-14.0%
TOTAL, REVENUES			872.04	750.00	-14.0%

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	45,863.79	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,863.79	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	8,100.45	11,489.00	41.8%
Other Debt Service - Principal		7439	42,685.55	75,807.00	77.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,786.00	87,296.00	71.9%
TOTAL, EXPENDITURES			96,649.79	87,296.00	-9.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	100,000.00	500.00	-99.5%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	500.00	-99.5%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	500.00	-99.5%

SPECIAL RESERVE
FOR
OTHER THAN CAPITAL OUTLAY

This fund provides for the accumulation of general operating monies that are used for other than capital outlay purposes.

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$736,437**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$1,608
Total Revenues	**$1,608**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES	**$1,608**
OTHER FINANCING SOURCES/USES	
Transfers In	$200,000
Transfers Out	($264,167)
Total Other Financing Sources/Uses	**($64,167)**
NET INCREASE (DECREASE) IN FUND	**($62,559)**
ENDING FUND BALANCE	**$673,878**
COMPONENTS OF ENDING FUND BALANCE	
Reserved Amounts	
Other Designated	673,878

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,607.98	1,000.00	-37.8%
5) TOTAL, REVENUES			1,607.98	1,000.00	-37.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,607.98	1,000.00	-37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	264,167.00	168,758.68	-36.1%
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			(64,167.00)	(168,758.68)	163.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,559.02)	(167,758.68)	168.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	736,436.89	673,877.87	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			736,436.89	673,877.87	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			736,436.89	673,877.87	-8.5%
2) Ending Balance, June 30 (E + F1e)			673,877.87	506,119.19	-24.9%
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	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	673,877.87	506,119.19	-24.9%
Special Reserve for Non Capital Outlay	0000	9780	*673,877.87*		
Special Reserve for Non Capital Outlay	0000	9780		*506,119.19*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

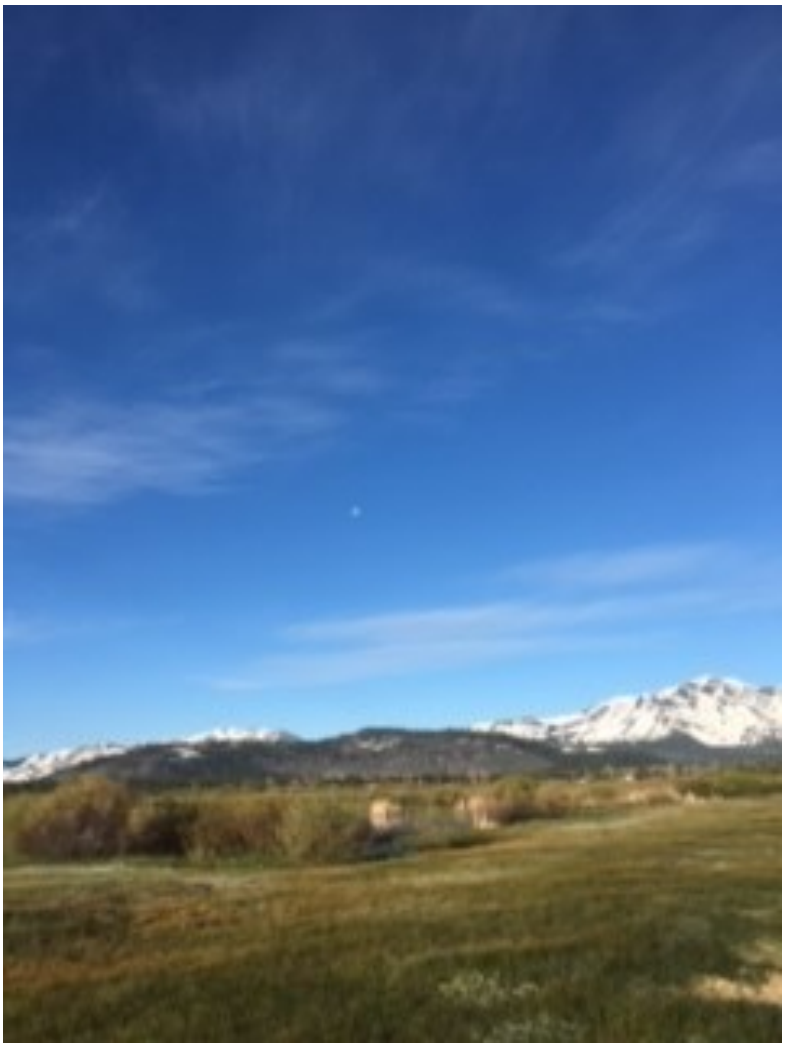
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	473,877.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			673,877.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			673,877.87		

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	1,607.98	1,000.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,607.98	1,000.00	-37.8%
TOTAL, REVENUES			1,607.98	1,000.00	-37.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	264,167.00	168,758.68	-36.1%
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			264,167.00	168,758.68	-36.1%
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)			(64,167.00)	(168,758.68)	163.0%

SPECIAL RESERVE
FOR
POSTEMPLOYMENT BENEFITS

This fund is used for dollars that the District has embarked for the future cost of postemployment benefits



SPECIAL RESERVE FOR POSTEMPLOYMENT BENEFITS
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$200,759**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$5
	Total Revenues	**$5**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES		**$5**
OTHER FINANCING SOURCES/USES		
	Transfers In	$200,000
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$200,000**
NET INCREASE (DECREASE) IN FUND		**$200,005**
ENDING FUND BALANCE		**$400,764**
COMPONENTS OF ENDING FUND BALANCE		
	Reserved Amounts	
	Other Designated	$ 400,764

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4.53	0.00	-100.0%
5) TOTAL, REVENUES			4.53	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4.53	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,004.53	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,758.97	400,763.50	99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,758.97	400,763.50	99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,758.97	400,763.50	99.6%
2) Ending Balance, June 30 (E + F1e)			400,763.50	400,763.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	400,763.50	400,763.50	0.0%
Postemployment	0000	9780	*400,763.50*		
Postemployment	0000	9780		*400,763.50*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	200,763.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	200,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			400,763.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			400,763.50		

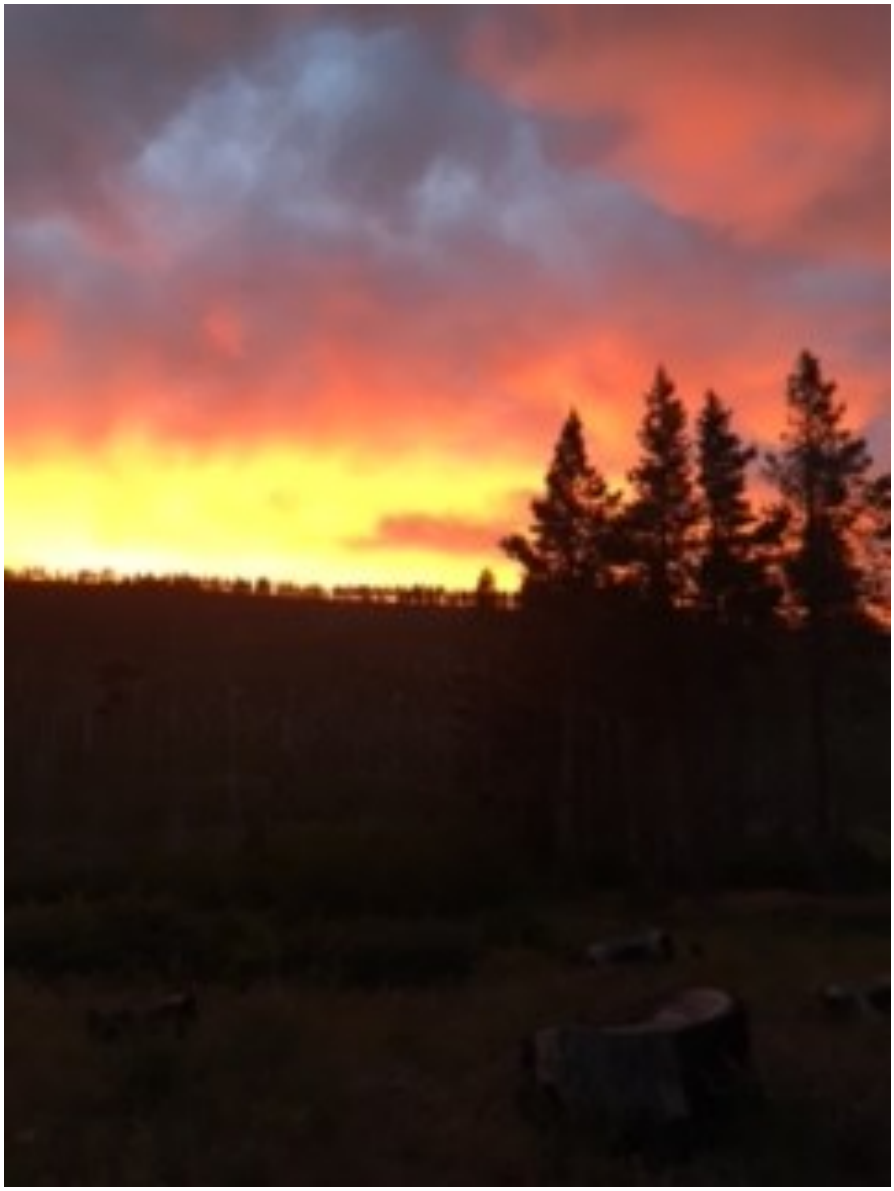
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4.53	0.00	-100.0%
TOTAL, REVENUES			4.53	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	200,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	0.00	-100.0%

BUILDING

This fund primarily accounts for proceeds from the sale of bonds.

This fund is not used for any other purpose other than those for which the bonds were issued.



BUILDING FUND
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE	**$795,054**
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$4,736
Total Revenues	**$4,736**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$22,683
Capital Outlay	$21,455
Other Outgoing	$0
Total Expenditures	**$44,138**
EXCESS (DEFICIENCY) OF REVENUES	**($39,402)**
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfets Out	$0
Other Sources	$0
Other Uses	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE (DECREASE) IN FUND	**($39,402)**
ENDING FUND BALANCE	**$755,653**
COMPONENTS OF ENDING FUND BALANCE	
Reserved Amounts	
Other Designated	$755,653

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,735.92	2,000.00	-57.8%
5) TOTAL, REVENUES			4,735.92	2,000.00	-57.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,682.98	4,000.00	-82.4%
6) Capital Outlay		6000-6999	21,454.62	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			44,137.60	4,000.00	-90.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,401.68)	(2,000.00)	-94.9%
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)			(39,401.68)	(2,000.00)	-94.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	795,054.26	755,652.58	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,054.26	755,652.58	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,054.26	755,652.58	-5.0%
2) Ending Balance, June 30 (E + F1e)			755,652.58	753,652.58	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	755,652.58	753,652.58	-0.3%
Building	0000	9780	*755,652.58*		
Building	0000	9780		*753,652.58*	
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	755,652.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			755,652.58		
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)			755,652.58		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,735.92	2,000.00	-57.8%
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			4,735.92	2,000.00	-57.8%
TOTAL, REVENUES			4,735.92	2,000.00	-57.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	22,682.98	4,000.00	-82.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,682.98	4,000.00	-82.4%
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	21,454.62	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			21,454.62	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			44,137.60	4,000.00	-90.9%

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%

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%

CAPITAL FACILITIES
DEVELOPER FEES

Since January 1987, school districts have had the authority to levy developer fees for all new construction within the school district, including residential, commercial, and industrial development.

With the adoption of Senate Bill 50 and the passage of proposition 1A by the California electorate on November 3, 1998, school districts are authorized to charge development fees based on prescribed state guidelines.

Lake Tahoe Unified School District Board of Education has adopted fees of $2.24 for residential and $.36 for commercial development.

CAPITAL FACILITIES FUND - DEVELOPER FEES
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$963,966**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$576,473
	Total Revenues	**$576,473**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$5,314
	Services, Other Operating Expenses	$3,263
	Capital Outlay	$1,344,890
	Other Outgoing	$0
	Total Expenditures	**$1,353,466**
EXCESS (DEFICIENCY)OF REVENUES		**($776,994)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE (DECREASE) IN FUND		**($776,994)**
ENDING FUND BALANCE		**$186,972**
COMPONENTS OF ENDING FUND BALANCE		
	Reserved Amounts	
	Other Designated	$186,972

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	576,472.80	376,000.00	-34.8%
5) TOTAL, REVENUES			576,472.80	376,000.00	-34.8%
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	5,313.97	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,262.50	250.00	-92.3%
6) Capital Outlay		6000-6999	1,344,889.83	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			1,353,466.30	250.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(776,993.50)	375,750.00	-148.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(776,993.50)	375,750.00	-148.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	963,965.64	186,972.14	-80.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			963,965.64	186,972.14	-80.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			963,965.64	186,972.14	-80.6%
2) Ending Balance, June 30 (E + F1e)			186,972.14	562,722.14	201.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	186,972.14	562,722.14	201.0%
Capital Facilities	0000	9780	*186,972.14*		
Capital Facilities	0000	9780		*562,722.14*	
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	45,827.47		
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	146,544.67		
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			192,372.14		
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	5,400.00		
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			5,400.00		
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)			186,972.14		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,291.91	1,000.00	-22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	575,180.89	375,000.00	-34.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			576,472.80	376,000.00	-34.8%
TOTAL, REVENUES			576,472.80	376,000.00	-34.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,313.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,313.97	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,262.50	250.00	-92.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,262.50	250.00	-92.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	470,044.07	0.00	-100.0%
Buildings and Improvements of Buildings		6200	874,845.76	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,344,889.83	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,353,466.30	250.00	-100.0%

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

COUNTY SCHOOL FACILITIES

With the passage of SB50, the State School Facilities fund was established pursuant to Education Code Section 1707.43 to receive apportionments authorized by the State Allocation Board for new school facility construction and modernization projects.

COUNTY SCHOOL FACILITES

2016-17 Unaudited Actuals

Summary

AUDITED BEGINNING BALANCE	$119
REVENUES	
LCFF Sources	$0
Federal Revenues	$0
Other State Revenues	$0
Other Local Revenues	$1
Total Revenues	**$1**
EXPENDITURES	
Certificated Salaries	$0
Classified Salaries	$0
Employee Benefits	$0
Books and Supplies	$0
Services, Other Operating Expenses	$0
Capital Outlay	$0
Other Outgoing	$0
Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES	$1
OTHER FINANCING SOURCES/USES	
Transfers In	$0
Transfers Out	$0
Total Other Financing Sources/Uses	**$0**
NET INCREASE (DECREASE) IN FUND	$1
ENDING FUND BALANCE	$120
COMPONENTS OF ENDING FUND BALANCE	
Reserved Amounts	
Restricted	0

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.72	0.00	-100.0%
5) TOTAL, REVENUES			0.72	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.72	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119.02	119.74	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119.02	119.74	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119.02	119.74	0.6%
2) Ending Balance, June 30 (E + F1e)			119.74	119.74	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	119.74	119.74	0.0%
County School Facilities	0000	9780	*119.74*		
County School Facilities	0000	9780		*119.74*	
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	119.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			119.74		
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)			119.74		

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	0.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.72	0.00	-100.0%
TOTAL, REVENUES			0.72	0.00	-100.0%

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

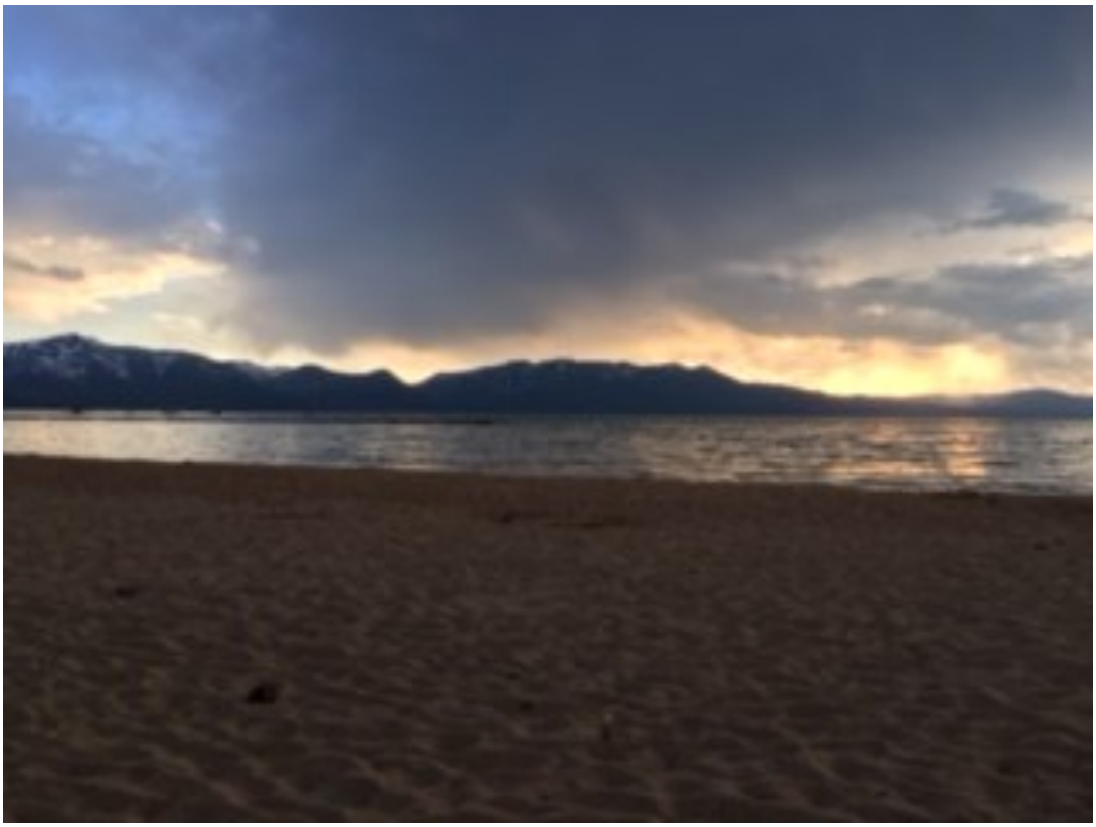
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	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			0.00	0.00	0.0%

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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

SPECIAL RESERVE FOR CAPITAL OUTLAY

The Special Reserve Fund for Capital Outlay exists primarily to provide for the accumulation of monies for capital outlay purposes,



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING BALANCE		**$141,003**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$6,908
	Total Revenues	**$6,908**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$265
	Services, Other Operating Expenses	$0
	Capital Outlay	$408,749
	Other Outgoing	$0
	Total Expenditures	**$409,014**
EXCESS (DEFICIENCY) OF REVENUES		**($402,107)**
OTHER FINANCING SOURCES/USES		
	Transfers In	$168,945
	Transfers Out	$0
	Other - Proceeds from sale	$398,902
	Total Other Financing Sources/Uses	**$567,847**
NET INCREASE (DECREASE) IN FUND		**$165,741**
ENDING FUND BALANCE		**$306,744**
COMPONENTS OF ENDING FUND BALANCE		
	Reserved Amounts	$306,744
	Restricted	$ -
	Other Designated	$ -

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,907.62	100.00	-98.6%
5) TOTAL, REVENUES			6,907.62	100.00	-98.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	264.72	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	408,749.47	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			409,014.19	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402,106.57)	100.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	168,945.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	398,902.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			567,847.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			165,740.68	100.00	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	141,002.83	306,743.51	117.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,002.83	306,743.51	117.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,002.83	306,743.51	117.5%
2) Ending Balance, June 30 (E + F1e)			306,743.51	306,843.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	306,743.51	306,843.51	0.0%
Special Reserve for Capital Outlay	0000	9780	*306,743.51*		
Special Reserve for Capital Outlay	0000	9780		*306,843.51*	
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	62,797.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	75,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	168,945.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			306,742.57		
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	(0.94)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(0.94)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			306,743.51		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	146.62	100.00	-31.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,761.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,907.62	100.00	-98.6%
TOTAL, REVENUES			6,907.62	100.00	-98.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	264.72	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			264.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	11,835.00	0.00	-100.0%
Land Improvements		6170	342,592.57	0.00	-100.0%
Buildings and Improvements of Buildings		6200	19,703.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	34,618.90	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			408,749.47	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			409,014.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	168,945.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			168,945.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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	398,902.25	0.00	-100.0%
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			398,902.25	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			567,847.25	0.00	-100.0%

FOUNDATION ACCOUNT
"TAHOE TROUT FARM SCHOLARSHIP"

Long time resident and owner of Tahoe Trout Farm, Mary Drury, died August 26, 2010. In her will she donated $100,000 to LTUSD for the purpose of a scholarship for students at South Tahoe High School.

The interest (after subtracting any payment of fees or taxes) shall be given to a graduating student at South Tahoe High School.

Education Code 41031 states that any gift or bequest of money which is to be invested pursuant to this article shall be placed in a district special fund in the county treasury, to be designated as a foundation fund.

FOUNDATION PRIVATE - PURPOSE TRUST FUND
2016-17 Unaudited Actuals
Summary

AUDITED BEGINNING NET POSITION		**$100,334**
REVENUES		
	LCFF Sources	$0
	Federal Revenues	$0
	Other State Revenues	$0
	Other Local Revenues	$0
	Total Revenues	**$0**
EXPENDITURES		
	Certificated Salaries	$0
	Classified Salaries	$0
	Employee Benefits	$0
	Books and Supplies	$0
	Services, Other Operating Expenses	$0
	Capital Outlay	$0
	Other Outgoing	$0
	Total Expenditures	**$0**
EXCESS (DEFICIENCY) OF REVENUES		**$0**
OTHER FINANCING SOURCES/USES		
	Transfers In	$0
	Transfers Out	$0
	Total Other Financing Sources/Uses	**$0**
NET INCREASE (DECREASE) IN FUND		**$0**
ENDING NET POSITION		**$100,334**
COMPONENTS OF ENDING FUND BALANCE		
	Reserved Amounts	
	Restricted	$ -
	Other Designated	$ -

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	100.00	New
5) TOTAL, REVENUES			0.00	100.00	New
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	100.00	New
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 NET POSITION (C + D4)			0.00	100.00	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	100,333.91	100,333.91	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,333.91	100,333.91	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			100,333.91	100,333.91	0.0%
2) Ending Net Position, June 30 (E + F1e)			100,333.91	100,433.91	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	100,333.91	100,433.91	0.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	100,333.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			100,333.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			100,333.91		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	100.00	New
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%
TOTAL, OTHER LOCAL REVENUE			0.00	100.00	New
TOTAL, REVENUES			0.00	100.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

ADA

The State Of California Funds School districts based on student attendance, also known as Average Daily Attendance (ADA) at school.

ADA is calculated by dividing the total number of days of student attendance by the number of days of school taught during the same period.

Because LTUSD is a declining enrollment district, the State allows the District to use its prior year ADA as the base in calculating the current year revenue.

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,697.95	3,657.15	3,730.00	3,697.94	3,697.94	3,730.03
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,697.95	3,657.15	3,730.00	3,697.94	3,697.94	3,730.03
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,697.95	3,657.15	3,730.00	3,697.94	3,697.94	3,730.03
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

MISCELLANEOUS

→ Certification
→ Categoricals
→ CEA
→ Lottery Report
→ Summary of Interfund Activities
→ GANN Limit
→ Indirect Cost
→ NCMOE

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sep 12, 2017
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:	For School District:
Roslynne Manansala-Smith	Billy Wessell
Name	Name
Director, External Business Services	Chief Business Oper Officer
Title	Title
530 295-2214	530 541-2850
Telephone	Telephone
rsmith@edcoe.org	bwessell@ltusd.org
E-mail Address	E-mail Address

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	60.95%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	$24,439,501.23
	Appropriations Subject to Limit	$24,439,501.23
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	4.61%
	Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

2016/2017 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

FEDERAL PROGRAM NAME	NCLB Title I	Spec Ed PL 94-142	Spec Ed Preschool	Spec Ed Preschool Local
FEDERAL CATEGORICAL #	84.01	84.027	84.173A	84.027
RESOURCE CODE	3010	3310	3315	3320
REVENUE OBJECT/GOAL	8290	8181/5001	8182/5730	8182/5001
DESCRIPTION/GRANT PERIOD				
Indirect Rate to Use				
AWARD				
1. Prior Year Carryover	158,664.49	106,904.66	-	
2.a.Current Year Award	683,342.00	770,184.00	43,147.00	90,129.00
b. Transferability (NCLB)				
c. Adj Curr Yr Award (sum lines 2a and 2b)	683,342.00	770,184.00	43,147.00	90,129.00
3. Required Matching Funds or Other		38,588.93	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	842,006.49	915,677.59	43,147.00	90,129.00
REVENUES				
5. Revenue Deferred from Prior Year	94,558.30	-	-	
6. Cash Received in Current Year	509,870.00	677,243.66	35,211.02	39,281.00
7. Contributed Matching Funds		38,588.93	-	-
8. Total Available (sum lines 5, 6, & 7)	604,428.30	715,832.59	35,211.02	39,281.00
EXPENDITURES				
9. Donor-Authorized Expend	713,328.22	915,677.59	43,147.00	58,457.15
10. Non Donor-Authorized Expenditures		-	-	-
11. Total Expenditures (sum line 9 plus line 10)	713,328.22	915,677.59	43,147.00	58,457.15
12. Amounts included in Line 6 above for Prior Year Adm				
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(108,899.92)	(199,845.00)	(7,935.98)	(19,176.15)
a. Deferred Revenue				
b. Accounts Payable				
c. Accounts Receivable	108,899.92	199,845.00	7,935.98	19,176.15
14. Unused Grant Award Calc (line 4 minus line 9)	128,678.27	-	-	31,671.85
15. If carryover is allowed, enter line 14 amount here	128,678.27	-	-	31,671.85
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	713,328.22	877,088.66	43,147.00	58,457.15

Def Rev or AR should agree with Fund Bal in QSS

carryover 15% max. (thru Sept)

Adj PY C/O $10.00 -

2016/2017 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

FEDERAL PROGRAM NAME	Spec Ed Mental Health	Spec Ed Presch Staff Dev	Spec Ed Early Incentive	Spec Ed Alt Dispute Resolution	Voc Ed Program
FEDERAL CATEGORICAL #		84.173A	84.0181		84.048A
RESOURCE CODE	3327	3345	3385	3395	3550
REVENUE OBJECT/GOAL	8182/5001	8182/5001	8182/5001	8182/5001	8290
DESCRIPTION/GRANT PERIOD					
Indirect Rate to Use					
AWARD					
1. Prior Year Carryover	-	495.92	-	21,097.00	
2.a.Current Year Award	44,344.00	1,000.00	89,862.40	21,097.00	24,487.00
b. Transferability (NCLB)					
c. Adj Curr Yr Award (sum lines 2a and 2b)	44,344.00	1,000.00	89,862.40	21,097.00	24,487.00
3. Required Matching Funds or Other			-	-	
4. Total Available Award (sum lines 1, 2c, & 3)	44,344.00	1,495.92	89,862.40	42,194.00	24,487.00
REVENUES					
5. Revenue Deferred from Prior Year	-	-	-	-	-
6. Cash Received in Current Year	30,360.00	495.92	49,653.40	28,068.00	16,029.62
7. Contributed Matching Funds	-		-	-	
8. Total Available (sum lines 5, 6, & 7)	30,360.00	495.92	49,653.40	28,068.00	16,029.62
EXPENDITURES					
9. Donor-Authorized Expend	44,344.00	1,495.92	89,862.40	42,194.00	24,487.00
10. Non Donor-Authorized Expenditures					
11. Total Expenditures (sum line 9 plus line 10)	44,344.00	1,495.92	89,862.40	42,194.00	24,487.00
12. Amounts included in Line 6 above for Prior Year Adm					-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(13,984.00)	(1,000.00)	(40,209.00)	(14,126.00)	(8,457.38)
a. Deferred Revenue		-			-
b. Accounts Payable					
c. Accounts Receivable	13,984.00	1,000.00	40,209.00	14,126.00	8,457.38
14. Unused Grant Award Calc (line 4 minus line 9)	-	-	-	-	-
15. If carryover is allowed, enter line 14 amount here	-	-	-	-	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	44,344.00	1,495.92	89,862.40	42,194.00	24,487.00
Def Rev or AR should agree with Fund Bal in QSS	MH Pass Thru to Alpine $1,108				

2016/2017 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

STATE PROGRAM NAME	After School Ed & Safety ASES	Early Mental Health	Spec Ed Local Asst.	Spec Ed Infant.	Workability STMS/STHS
	PCA 23939	PCA 10028	PCA 25336	84.027A	
RESOURCE CODE	6010	6250	6501	6515	6520
REVENUE OBJECT/GOAL	8590	8590	8590/5001	8590/5710	8590/5001
LOCAL DESCRIPTION					1541/1540
Indirect Rate to Charge					
AWARD					
1. Prior Year Carryover	-	334.40	-	-	-
2.a.Current Year Award	288,444.65	-	1,177.00	2,609.00	106,669.00
b. Transferability (NCLB)					
c. Adj Curr Yr Award (sum lines 2a and 2b)	288,444.65	-	1,177.00	2,609.00	106,669.00
3. Required Matching Funds/Other		-			
4. Total Available Award (sum lines 1, 2c, & 3)	288,444.65	334.40	1,177.00	2,609.00	106,669.00
REVENUES					
5. Revenue Deferred from Prior Year	-	334.40	-	-	-
6. Cash Received in Current Year	259,600.18	-	224.00	-	59,383.00
7. Contributed Matching Funds		-			
8. Total Available (sum lines 5, 6, & 7)	259,600.18	334.40	224.00	-	59,383.00
EXPENDITURES					
9. Donor-Authorized Expend	288,444.65	334.40	1,177.00	-	106,669.00
10. Non Donor-Authorized Expenditures		-			
11. Total Expenditures (sum line 9 plus line 10)	288,444.65	334.40	1,177.00	-	106,669.00
12. Amounts included in Line 6 above for Prior Year Adm					
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(28,844.47)	-	(953.00)	-	(47,286.00)
a. Deferred Revenue		-	-	-	
b. Accounts Payable					
c. Accounts Receivable	28,844.47		953.00	-	47,286.00
14. Unused Grant Award Calc (line 4 minus line 9)	-	-	-	2,609.00	-
15. If carryover is allowed, enter line 14 amount here	-	-	-	2,609.00	-
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	288,444.65	334.40	1,177.00	-	106,669.00

2016/2017 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

STATE PROGRAM NAME	STRS On-Behalf Pension Contrib	**TOTAL**
RESOURCE CODE	7690	
REVENUE OBJECT/GOAL	8590	
LOCAL DESCRIPTION		
Indirect Rate to Charge		
AWARD		
1. Prior Year Carryover	-	334.40
2.a.Current Year Award	737,164.00	1,136,063.65
b. Transferability (NCLB)		-
c. Adj Curr Yr Award (sum lines 2a and 2b)	737,164.00	1,136,063.65
3. Required Matching Funds/Other		-
4. Total Available Award (sum lines 1, 2c, & 3)	737,164.00	1,136,398.05
REVENUES		
5. Revenue Deferred from Prior Year	-	334.40
6. Cash Received in Current Year	737,164.00	1,056,371.18
7. Contributed Matching Funds		-
8. Total Available (sum lines 5, 6, & 7)	737,164.00	1,056,705.58
EXPENDITURES		
9. Donor-Authorized Expend	737,164.00	1,133,789.05
10. Non Donor-Authorized Expenditures		-
11. Total Expenditures (sum line 9 plus line 10)	737,164.00	1,133,789.05
12. Amounts included in Line 6 above for Prior Year Adm		-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	(77,083.47)
a. Deferred Revenue		-
b. Accounts Payable		-
c. Accounts Receivable	-	77,083.47
14. Unused Grant Award Calc (line 4 minus line 9)	-	2,609.00
15. If carryover is allowed, enter line 14 amount here	-	2,609.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	737,164.00	1,133,789.05

2016/2017 Unaudited Actuals
STATE GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

STATE PROGRAM NAME	STRS On-Behalf Pension Contrib	**TOTAL**
RESOURCE CODE	7690	
REVENUE OBJECT/GOAL	8590	
LOCAL DESCRIPTION		
Indirect Rate to Charge		
AWARD		
1. Prior Year Carryover	-	334.40
2.a.Current Year Award	1,365,977.00	398,899.65
b. Transferability (NCLB)		-
c. Adj Curr Yr Award (sum lines 2a and 2b)	1,365,977.00	398,899.65
3. Required Matching Funds/Other		-
4. Total Available Award (sum lines 1, 2c, & 3)	1,365,977.00	399,234.05
REVENUES		
5. Revenue Deferred from Prior Year	-	334.40
6. Cash Received in Current Year	1,365,977.00	319,207.18
7. Contributed Matching Funds		-
8. Total Available (sum lines 5, 6, & 7)	1,365,977.00	319,541.58
EXPENDITURES		
9. Donor-Authorized Expend	1,365,977.00	396,625.05
10. Non Donor-Authorized Expenditures		-
11. Total Expenditures (sum line 9 plus line 10)	1,365,977.00	396,625.05
12. Amounts included in Line 6 above for Prior Year Adm		-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	(77,083.47)
a. Deferred Revenue		-
b. Accounts Payable		-
c. Accounts Receivable	-	77,083.47
14. Unused Grant Award Calc (line 4 minus line 9)	-	2,609.00
15. If carryover is allowed, enter line 14 amount here	-	2,609.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,365,977.00	396,625.05

2016/2017 Unaudited Actuals
FEDERAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal	**TOTAL**
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION		
Indirect Rate to Charge		
AWARD		
1. Prior Year Restricted Ending Balance	241,778.89	241,778.89
2.Current Year Award	50,713.62	50,713.62
3. Required Matching Funds/Other		-
4. Total Available Award (sum lines 1, 2, & 3)	292,492.51	292,492.51
REVENUES		
5. Cash Received in Current Year	50,713.62	50,713.62
6. Amounts Included in Line 5 for Prior Year Adjustments	-	-
7. a. Accounts Receivable (Payable) (line 2 minus lines 5 & 6)	-	-
b. Non-current Accounts Receivable		-
c. Current Accounts Receivable (line 7a minus line 7b)	-	-
8. Contributed Matching Funds	-	-
9. Total Available (sum lines 5, 7c, & 8)	50,713.62	50,713.62
EXPENDITURES		
10. Donor-Authorized Expend	55,918.47	55,918.47
11. Non Donor-Authorized Expenditures		-
12. Total Expenditures (sum line 10 plus line 11)	55,918.47	55,918.47
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	236,574.04	236,574.04

2016/2017 Unaudited Actuals
STATE AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Unrestr Lottery	Education Protection Account	CA Clean Energy Jobs Act	Educator Effectiveness
STATE ID NUMBER				25310
RESOURCE CODE	1100	1400	6230	6264
REVENUE OBJECT	8560	8012	8590	8590
LOCAL DESCRIPTION				
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	-	-	99,761.77	334,708.00
2.Current Year Award	620,189.00	1,811,508.00	567,335.00	-
3. Required Matching Funds/Other	-	(109,142.00)	-	-
4. Total Available Award (sum lines 1, 2, & 3)	620,189.00	1,702,366.00	667,096.77	334,708.00
REVENUES				
5. Cash Received in Current Year	544,310.55	1,811,508.00	567,335.00	-
6. Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-
7. a. Accounts Receivable (Payable) (line 2 minus lines 5 & 6)	75,878.45	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	75,878.45	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	620,189.00	1,811,508.00	567,335.00	-
EXPENDITURES				
10. Donor-Authorized Expend	620,189.00	1,702,366.00	-	166,665.83
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	620,189.00	1,702,366.00	-	166,665.83
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	-	-	667,096.77	168,042.17
		State Aid Prior Year		

2016/2017 Unaudited Actuals
STATE AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Restr Lottery Instr Mtls	Sp Ed - State	Sp Ed - State Infant	Sp Ed - Mental Health Svcs
STATE ID NUMBER				
RESOURCE CODE	6300	6500	6510	6512
REVENUE OBJECT	8590	8590	8311	8590
LOCAL DESCRIPTION				
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	116,265.93	67,197.83	156,223.84	-
2.Current Year Award	193,641.33	2,176,484.00	81,410.00	231,432.00
3. Required Matching Funds/Other	-	1,450,442.75	-	(5,714.00)
4. Total Available Award (sum lines 1, 2, & 3)	309,907.26	3,694,124.58	237,633.84	225,718.00
REVENUES				
5. Cash Received in Current Year	193,641.33	2,176,484.00	81,410.00	199,996.00
6. Amounts Included in Line 5 for Prior Year Adjustments	-	-	-	-
7. a. Accounts Receivable (Payable) (line 2 minus lines 5 & 6)	-	-	-	31,436.00
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	31,436.00
8. Contributed Matching Funds	-	1,450,442.75	-	
9. Total Available (sum lines 5, 7c, & 8)	193,641.33	3,626,926.75	81,410.00	231,432.00
EXPENDITURES				
10. Donor-Authorized Expend	191,789.35	3,648,920.73	72,249.77	225,718.00
11. Non Donor-Authorized Expenditures		-	-	
12. Total Expenditures (sum line 10 plus line 11)	191,789.35	3,648,920.73	72,249.77	225,718.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	118,117.91	45,203.85	165,384.07	-
				MH Pass Thru to Alpine

2016/2017 Unaudited Actuals
STATE AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	College Readiness Block Grant	Routine Restricted Maint	**TOTAL**
STATE ID NUMBER	PCA 25340		
RESOURCE CODE	7338	8150	
REVENUE OBJECT	8590		
LOCAL DESCRIPTION			
Indirect Rate to Charge			
AWARD			
1. Prior Year Restricted Ending Balance	-	-	774,157.37
2.Current Year Award	93,355.00	-	5,775,354.33
3. Required Matching Funds/Other	-	982,306.97	2,317,893.72
4. Total Available Award (sum lines 1, 2, & 3)	93,355.00	982,306.97	8,867,405.42
REVENUES			
5. Cash Received in Current Year	93,355.00	-	5,668,039.88
6. Amounts Included in Line 5 for Prior Year Adjustments	-		-
7. a. Accounts Receivable (Payable) (line 2 minus lines 5 & 6)	-	-	107,314.45
b. Non-current Accounts Receivable			-
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	107,314.45
8. Contributed Matching Funds	-	982,306.97	2,432,749.72
9. Total Available (sum lines 5, 7c, & 8)	93,355.00	982,306.97	8,208,104.05
EXPENDITURES			
10. Donor-Authorized Expend	16,509.98	982,306.97	7,626,715.63
11. Non Donor-Authorized Expenditures		-	-
12. Total Expenditures (sum line 10 plus line 11)	16,509.98	982,306.97	7,626,715.63
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	76,845.02	-	1,240,689.79

2016/2017 Unaudited Actuals
LOCAL GRANT AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO UNEARNED REVENUES

LOCAL PROGRAM NAME	McKinney-Vento	BTSA	TUPE	Career Tech Ed Incentive Grant	**TOTAL**
RESOURCE CODE	9022	9023	9037	9054	
REVENUE OBJECT	8285	8285	8677	8699	
LOCAL DESCRIPTION					
Indirect Rate to Charge					
AWARD					
1. Prior Year Carryover	-	-	-	308,239.90	-
2.a.Current Year Award	11,035.00	16,560.00	880.80	79,269.35	107,745.15
b. Transferability (NCLB)					-
c. Adj Curr Yr Award (sum lines 2a and 2b)	11,035.00	16,560.00	880.80	79,269.35	107,745.15
3. Required Matching Funds/Other		-	-	-	-
4. Total Available Award (sum lines 1, 2c, & 3)	11,035.00	16,560.00	880.80	387,509.25	415,985.05
REVENUES					
5. Revenue Deferred from Prior Year	-	-	-	-	-
6. Cash Received in Current Year	11,035.00	16,560.00	880.80	308,239.90	336,715.70
7. Contributed Matching Funds					-
8. Total Available (sum lines 5, 6, & 7)	11,035.00	16,560.00	880.80	308,239.90	336,715.70
EXPENDITURES					
9. Donor-Authorized Expend	11,035.00	16,560.00	880.80	357,575.03	386,050.83
10. Non Donor-Authorized Expenditures					-
11. Total Expenditures (sum line 9 plus line 10)	11,035.00	16,560.00	880.80	357,575.03	386,050.83
12. Amounts included in Line 6 above for Prior Year Adm					-
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	-	-	-	(49,335.13)	(49,335.13)
a. Deferred Revenue					-
b. Accounts Payable		-	-	-	-
c. Accounts Receivable	-	-	-	49,335.13	49,335.13
14. Unused Grant Award Calc (line 4 minus line 9)	-	-	-	29,934.22	29,934.22
15. If carryover is allowed, enter line 14 amount here	-	-	-	29,934.22	29,934.22
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,035.00	16,560.00	880.80	357,575.03	386,050.83

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donations Mt. Tallac	Donations Bijou	Donations LTESMS	Donations Sierra House
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0103	0103	0103	0103
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	1,820.15	4,353.78	170.93	1,774.78
2.Current Year Award	247.43	1,097.68	3,625.43	416.00
3. Required Matching Funds/Other		-	-	
4. Total Available Award (sum lines 1, 2, & 3)	2,067.58	5,451.46	3,796.36	2,190.78
REVENUES				
5. Cash Received in Current Year	247.43	1,097.68	3,625.43	416.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds		-	-	
9. Total Available (sum lines 5, 7c, & 8)	247.43	1,097.68	3,625.43	416.00
EXPENDITURES				
10. Donor-Authorized Expend	211.29	4,745.34	2,267.09	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	211.29	4,745.34	2,267.09	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,856.29	706.12	1,529.27	2,190.78

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donations STMS	Donations STHS	Donations Bd-010	Donations Supt-011
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0103	0103	0103	0103
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	4,370.47	2,033.03	94.35	47.72
2.Current Year Award	1,234.00	790.74	-	-
3. Required Matching Funds/Other	(500.44)	(36.21)		
4. Total Available Award (sum lines 1, 2, & 3)	5,104.03	2,787.56	94.35	47.72
REVENUES				
5. Cash Received in Current Year	1,234.00	790.74	-	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-		
9. Total Available (sum lines 5, 7c, & 8)	1,234.00	790.74	-	-
EXPENDITURES				
10. Donor-Authorized Expend	2,694.10	1,117.82	-	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	2,694.10	1,117.82	-	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	2,409.93	1,669.74	94.35	47.72
	Tfr to LC2-0902	Tfr to LC2-0850		

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donations SpecEd-015	Donations Tech-017	Donations Districtwide	Donations Human Resources
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0103	0103	0103	0103
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	51.89	44.59	2,222.96	125.00
2.Current Year Award	-	-	3,000.00	-
3. Required Matching Funds/Other			-	-
4. Total Available Award (sum lines 1, 2, & 3)	51.89	44.59	5,222.96	125.00
REVENUES				
5. Cash Received in Current Year	-	-	3,000.00	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds			-	-
9. Total Available (sum lines 5, 7c, & 8)	-	-	3,000.00	-
EXPENDITURES				
10. Donor-Authorized Expend	51.89	-	-	125.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	51.89	-	-	125.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	-	44.59	5,222.96	-

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Recycle Prgm LTESMS	Culinary Arts STHS	PALS Reading Prg Bijou	Bobcat Enrch Club Bijou
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0104	0138	0300	0301
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	640.07	4,476.80	5.18	128.08
2.Current Year Award	-	694.93	-	-
3. Required Matching Funds/Other		-		
4. Total Available Award (sum lines 1, 2, & 3)	640.07	5,171.73	5.18	128.08
REVENUES				
5. Cash Received in Current Year	-	694.93	-	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds		-		
9. Total Available (sum lines 5, 7c, & 8)	-	694.93	-	-
EXPENDITURES				
10. Donor-Authorized Expend	-	382.70	-	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	-	382.70	-	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	640.07	4,789.03	5.18	128.08

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Digital Photo/Art STHS	Auto Engine STHS	Construction Tech STHS	Technology Sierra House
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0305	0310	0320	0517
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	2,978.99	2,265.72	4,202.61	12.76
2.Current Year Award	2,475.00	7,801.28	3,211.24	-
3. Required Matching Funds/Other	-			
4. Total Available Award (sum lines 1, 2, & 3)	5,453.99	10,067.00	7,413.85	12.76
REVENUES				
5. Cash Received in Current Year	2,475.00	7,801.28	3,211.24	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	2,475.00	7,801.28	3,211.24	-
EXPENDITURES				
10. Donor-Authorized Expend	5,080.19	7,167.02	1,247.97	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	5,080.19	7,167.02	1,247.97	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	373.80	2,899.98	6,165.88	12.76

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Garden Dome Project Sierra House	Student Study Team Sierra House	Lending Library Sierra House	Library Bijou
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0525	0530	0601	0602
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	913.53	301.42	2.08	22.52
2.Current Year Award	-	-	-	746.90
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	913.53	301.42	2.08	769.42
REVENUES				
5. Cash Received in Current Year	-	-	-	746.90
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	-	-	-	746.90
EXPENDITURES				
10. Donor-Authorized Expend	575.14	-	-	484.22
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	575.14	-	-	484.22
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	338.39	301.42	2.08	285.20

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Library Sierra House	Library Tahoe Valley	Library STMS	Library STHS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0602	0602	0602	0602
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	162.52	467.55	1,051.95	2,012.34
2.Current Year Award	-	600.49	969.55	542.29
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	162.52	1,068.04	2,021.50	2,554.63
REVENUES				
5. Cash Received in Current Year	-	600.49	969.55	542.29
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	-	600.49	969.55	542.29
EXPENDITURES				
10. Donor-Authorized Expend	-	446.71	992.53	1,376.59
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	-	446.71	992.53	1,376.59
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	162.52	621.33	1,028.97	1,178.04

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	ASAP Prgm STMS	El Dorado Comm Fndtn Bijou	El Dorado Comm Fndtn Sierra House	El Dorado Comm Fndtn Tahoe Valley
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0700	0716	0716	0716
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	-	-	3,190.88	267.03
2.Current Year Award	2,500.00	1,250.00	3,333.33	-
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	2,500.00	1,250.00	6,524.21	267.03
REVENUES				
5. Cash Received in Current Year	2,500.00	1,250.00	3,333.33	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	2,500.00	1,250.00	3,333.33	-
EXPENDITURES				
10. Donor-Authorized Expend	2,500.00	557.28	2,019.90	267.03
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	2,500.00	557.28	2,019.90	267.03
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	-	692.72	4,504.31	-

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	El Dorado Comm Fndtn STMS	El Dorado Comm Fndtn STHS	Soroptimist Tahoe Valley	Soroptimist Human Resources
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0716	0716	0717	0717
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	10,892.05	2,410.19	966.89	620.32
2.Current Year Award	-	-	-	-
3. Required Matching Funds/Other	-	-		
4. Total Available Award (sum lines 1, 2, & 3)	10,892.05	2,410.19	966.89	620.32
REVENUES				
5. Cash Received in Current Year	-	-	-	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-		
9. Total Available (sum lines 5, 7c, & 8)	-	-	-	-
EXPENDITURES				
10. Donor-Authorized Expend	102.66	1,628.59	966.89	453.44
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	102.66	1,628.59	966.89	453.44
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	10,789.39	781.60	-	166.88

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

LOCAL PROGRAM NAME	Districtwide Dr. Wigand	LTCC Career Dev STMS	SLT Optimist STMS	Physical Education STMS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0718	0726	0737	0755
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	855.36	679.87	-	4,933.17
2.Current Year Award	-	-	1,300.00	6,522.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	855.36	679.87	1,300.00	11,455.17
REVENUES				
5. Cash Received in Current Year	-	-	1,300.00	6,522.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	-	-	1,300.00	6,522.00
EXPENDITURES				
10. Donor-Authorized Expend	-	-	1,293.53	11,224.45
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	-	-	1,293.53	11,224.45
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	855.36	679.87	6.47	230.72

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

LOCAL PROGRAM NAME	21st Century Innovation Grant STHS	Performing Arts STHS	AP STHS	Athletics STMS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0803	0805	0850	0854
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	753.13	3,222.68	-	1,380.73
2.Current Year Award	-	1,500.00	250.00	-
3. Required Matching Funds/Other			36.21	
4. Total Available Award (sum lines 1, 2, & 3)	753.13	4,722.68	286.21	1,380.73
REVENUES				
5. Cash Received in Current Year	-	1,500.00	250.00	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	-	1,500.00	250.00	-
EXPENDITURES				
10. Donor-Authorized Expend	-	3,322.68	286.21	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	-	3,322.68	286.21	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	753.13	1,400.00	-	1,380.73
			Tfr fm LC2-0103	

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

LOCAL PROGRAM NAME	Athletics STHS	Cheer Team STHS	Alpine Ski Team STHS	Track & Field STHS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0854	0857	0858	0859
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	4,083.49	399.89	890.00	1,000.00
2.Current Year Award	26,060.88	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	30,144.37	399.89	890.00	1,000.00
REVENUES				
5. Cash Received in Current Year	26,060.88	-	-	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	26,060.88	-	-	-
EXPENDITURES				
10. Donor-Authorized Expend	17,830.45	-	-	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	17,830.45	-	-	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	12,313.92	399.89	890.00	1,000.00

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

LOCAL PROGRAM NAME	Strength & Conditioning Center STHS	Attendance Incentive STHS	AVID STMS	AVID STHS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	0861	0862	0902	0902
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	(43,099.86)	-	(500.44)	957.61
2.Current Year Award	31,000.00	1,000.00		7,800.00
3. Required Matching Funds/Other	13,803.02	-	500.44	
4. Total Available Award (sum lines 1, 2, & 3)	1,703.16	1,000.00	-	8,757.61
REVENUES				
5. Cash Received in Current Year	31,000.00	1,000.00	-	7,800.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	31,000.00	1,000.00	-	7,800.00
EXPENDITURES				
10. Donor-Authorized Expend	1,703.16	208.99	-	5,732.99
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	1,703.16	208.99	-	5,732.99
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	-	791.01	-	3,024.62
	Contribution fm Unrstr		Tfr fm LC2-0103	

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

LOCAL PROGRAM NAME	Notary Services Supt 011	Bessie Minor Swift Fndtn Bijou	Bessie Minor Swift Fndtn Sierra House	Bessie Minor Swift Fndtn Tahoe Valley
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1120	1207	1207	1207
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	44.76	1,644.75	372.47	2.94
2.Current Year Award	-	-	-	-
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	44.76	1,644.75	372.47	2.94
REVENUES				
5. Cash Received in Current Year	-	-	-	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	-	-	-	-
EXPENDITURES				
10. Donor-Authorized Expend	9.56	318.67	-	2.94
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	9.56	318.67	-	2.94
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	35.20	1,326.08	372.47	-

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

LOCAL PROGRAM NAME	Bessie Minor Swift Fndtn Special Ed	Barton Foundation Grant Districtwide	Barton Foundation Grant Human Resources	ECHO Vail Resorts STMS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1207	1208	1208	1209
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	503.82	4,888.85	-	433.82
2.Current Year Award	2,750.00	-	2,885.00	-
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	3,253.82	4,888.85	2,885.00	433.82
REVENUES				
5. Cash Received in Current Year	2,750.00	-	2,885.00	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	2,750.00	-	2,885.00	-
EXPENDITURES				
10. Donor-Authorized Expend	503.82	138.98	1,041.96	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	503.82	138.98	1,041.96	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	2,750.00	4,749.87	1,843.04	433.82

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

LOCAL PROGRAM NAME	ECHO Vail Resorts STHS	Lake Tahoe Educational Fndtn Mt. Tallac 002	Lake Tahoe Educational Fndtn Bijou 003	Lake Tahoe Educational Fndtn LTESM 004
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1209	1210	1210	1210
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	1,000.00	3,401.86	80.78	1.82
2.Current Year Award	-	-	5,000.00	-
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	1,000.00	3,401.86	5,080.78	1.82
REVENUES				
5. Cash Received in Current Year	-	-	5,000.00	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	-	-	5,000.00	-
EXPENDITURES				
10. Donor-Authorized Expend	-	44.09	5,000.00	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	-	44.09	5,000.00	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,000.00	3,357.77	80.78	1.82

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

LOCAL PROGRAM NAME	Lake Tahoe Educational Fndtn Sierra House 005	Lake Tahoe Educational Fndtn Tahoe Valley 006	Lake Tahoe Educational Fndtn STMS 007	Lake Tahoe Educational Fndtn STHS 008
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1210	1210	1210	1210
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	5,654.48	1,425.17	6,135.52	1,677.32
2.Current Year Award	5,000.00	5,000.00	2,456.00	4,028.00
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	10,654.48	6,425.17	8,591.52	5,705.32
REVENUES				
5. Cash Received in Current Year	5,000.00	5,000.00	2,456.00	4,028.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	5,000.00	5,000.00	2,456.00	4,028.00
EXPENDITURES				
10. Donor-Authorized Expend	4,686.81	3,043.81	5,442.58	2,000.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	4,686.81	3,043.81	5,442.58	2,000.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	5,967.67	3,381.36	3,148.94	3,705.32

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

LOCAL PROGRAM NAME	Lake Tahoe Educational Fndtn Ed Services 012	Lake Tahoe Educational Fndtn Districtwide 020	Lake Tahoe Educational Fndtn Human Rsrc 026	Every 15 Minutes STHS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1210	1210	1210	1215
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	623.26	13,086.87	64.23	416.67
2.Current Year Award	-	6,952.00	-	-
3. Required Matching Funds/Other				
4. Total Available Award (sum lines 1, 2, & 3)	623.26	20,038.87	64.23	416.67
REVENUES				
5. Cash Received in Current Year	-	6,952.00	-	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				
9. Total Available (sum lines 5, 7c, & 8)	-	6,952.00	-	-
EXPENDITURES				
10. Donor-Authorized Expend	529.04	5,080.80	-	-
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	529.04	5,080.80	-	-
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	94.22	14,958.07	64.23	416.67

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

LOCAL PROGRAM NAME	Spelling Bee Districtwide	Music Program HR	Field Trips Mt. Tallac	Field Trips Bijou
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1237	1256	1270	1270
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	277.06	2,789.63	700.00	6,049.14
2.Current Year Award	-	7,700.00	-	11,657.55
3. Required Matching Funds/Other				-
4. Total Available Award (sum lines 1, 2, & 3)	277.06	10,489.63	700.00	17,706.69
REVENUES				
5. Cash Received in Current Year	-	7,700.00	-	11,657.55
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds				-
9. Total Available (sum lines 5, 7c, & 8)	-	7,700.00	-	11,657.55
EXPENDITURES				
10. Donor-Authorized Expend	-	8,155.63	-	13,642.18
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	-	8,155.63	-	13,642.18
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	277.06	2,334.00	700.00	4,064.51

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

LOCAL PROGRAM NAME	Field Trips LTESM	Field Trips Sierra House	Field Trips STMS	Field Trips Bijou-5th Gr
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1270	1270	1270	1275
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	36.00	-	63.47	-
2.Current Year Award	-	8,273.00	-	8,036.50
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum lines 1, 2, & 3)	36.00	8,273.00	63.47	8,036.50
REVENUES				
5. Cash Received in Current Year	-	8,273.00	-	8,036.50
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	-	8,273.00	-	8,036.50
EXPENDITURES				
10. Donor-Authorized Expend	-	3,030.86	-	7,976.00
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	-	3,030.86	-	7,976.00
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	36.00	5,242.14	63.47	60.50

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

LOCAL PROGRAM NAME	Sutter's Fort Tahoe Valley	Emergency Svcs Maint & Oper	Environmental Education Tahoe Valley	Environmental Education Districtwide
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	1276	2007	2020	2020
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	-	1,220.88	107.11	4,468.81
2.Current Year Award	1,000.00	-	-	6,203.00
3. Required Matching Funds/Other		-		
4. Total Available Award (sum lines 1, 2, & 3)	1,000.00	1,220.88	107.11	10,671.81
REVENUES				
5. Cash Received in Current Year	1,000.00	-	-	6,203.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-			
9. Total Available (sum lines 5, 7c, & 8)	1,000.00	-	-	6,203.00
EXPENDITURES				
10. Donor-Authorized Expend	1,000.00	-	106.07	2,733.70
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	1,000.00	-	106.07	2,733.70
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	-	1,220.88	1.04	7,938.11

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

LOCAL PROGRAM NAME	Netbooks Textbooks All Sites	Netbooks Insurance All Sites	(new RS6250) PIP	TWI Program Bijou
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	2031	2032	2045	3003
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	26,279.62	33,499.99	2,025.01	6,260.04
2.Current Year Award	17,322.93	29,177.00	-	-
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum lines 1, 2, & 3)	43,602.55	62,676.99	2,025.01	6,260.04
REVENUES				
5. Cash Received in Current Year	17,322.93	29,177.00	-	-
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	17,322.93	29,177.00	-	-
EXPENDITURES				
10. Donor-Authorized Expend	15,595.44	59,965.09	-	278.79
11. Non Donor-Authorized Expenditures				-
12. Total Expenditures (sum line 10 plus line 11)	15,595.44	59,965.09	-	278.79
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	28,007.11	2,711.90	2,025.01	5,981.25

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

LOCAL PROGRAM NAME	English Program STHS	Math Program STHS	Sports Med Program STHS	Career Tech Ed STHS
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	4484	4487	4489	6377
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	1,500.00	795.00	1,648.03	3,381.74
2.Current Year Award	-	-	2,410.00	5,989.20
3. Required Matching Funds/Other	-	-	-	-
4. Total Available Award (sum lines 1, 2, & 3)	1,500.00	795.00	4,058.03	9,370.94
REVENUES				
5. Cash Received in Current Year	-	-	2,410.00	5,989.20
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	-	-	2,410.00	5,989.20
EXPENDITURES				
10. Donor-Authorized Expend	-	-	3,974.79	4,846.02
11. Non Donor-Authorized Expenditures	-	-	-	-
12. Total Expenditures (sum line 10 plus line 11)	-	-	3,974.79	4,846.02
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,500.00	795.00	83.24	4,524.92

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

LOCAL PROGRAM NAME	McKinney-Vento HR	Tahoe Valley Preschool	P/Y Ending Bal Adj.	**TOTAL**
RESOURCE CODE	9010	9010	9010	9010
REVENUE OBJECT				
LOCAL DESCRIPTION	9022	9302		
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	-	-	-	163,217.68
2.Current Year Award	4,777.00	3,863.00	-	250,449.35
3. Required Matching Funds/Other	-	-	-	13,803.02
4. Total Available Award (sum lines 1, 2, & 3)	4,777.00	3,863.00	-	427,470.05
REVENUES				-
5. Cash Received in Current Year	4,777.00	3,863.00	-	250,449.35
6. Amounts Included in Line 5 for Prior Year Adjustments			-	-
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				-
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	-	-	-
9. Total Available (sum lines 5, 7c, & 8)	4,777.00	3,863.00	-	250,449.35
EXPENDITURES				-
10. Donor-Authorized Expend	4,069.95	1,166.26	-	233,447.69
11. Non Donor-Authorized Expenditures	-	-		-
12. Total Expenditures (sum line 10 plus line 11)	4,069.95	1,166.26	-	233,447.69
RESTRICTED ENDING BALANCE				-
13. Current Year (line 4 minus line 10)	707.05	2,696.74	-	194,022.36

2016/2017 Unaudited Actuals
LOCAL AWARDS
REVENUES AND EXPENDITURES - ALL FUNDS
SCHEDULE OF CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	El Dorado Comm Foundation Grant STMS	Tahoe Valley Preschool (Happy Kids)	Delta Sierra Science Prjct Summit to Sand	AB86 Adult Ed Consortium
RESOURCE CODE	9011	9302	9306	9311
REVENUE OBJECT	8699	8699	8699	8699
LOCAL DESCRIPTION				
Indirect Rate to Charge				
AWARD				
1. Prior Year Restricted Ending Balance	1,561.96	-	574.59	99,433.94
2.Current Year Award	-	51,282.00	-	100,000.00
3. Required Matching Funds/Other	-	23,834.72	-	-
4. Total Available Award (sum lines 1, 2, & 3)	1,561.96	75,116.72	574.59	199,433.94
REVENUES				
5. Cash Received in Current Year	-	51,282.00	-	100,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments				
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	-	-	-	-
b. Non-current Accounts Receivable				
c. Current Accounts Receivable (line 7a minus line 7b)	-	-	-	-
8. Contributed Matching Funds	-	23,834.72	-	-
9. Total Available (sum lines 5, 7c, & 8)	-	-	-	-
EXPENDITURES				
10. Donor-Authorized Expend	-	75,116.72	-	174,145.61
11. Non Donor-Authorized Expenditures				
12. Total Expenditures (sum line 10 plus line 11)	-	75,116.72	-	174,145.61
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	1,561.96	-	574.59	25,288.33
		Contribution from Unrstr		

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,135,223.97	301	0.00	303	20,135,223.97	305	622,848.97		307	19,512,375.00	309
2000 - Classified Salaries	6,741,911.31	311	0.00	313	6,741,911.31	315	982,135.27		317	5,759,776.04	319
3000 - Employee Benefits	9,290,447.47	321	0.00	323	9,290,447.47	325	541,824.00		327	8,748,623.47	329
4000 - Books, Supplies Equip Replace. (6500)	2,563,907.14	331	0.00	333	2,563,907.14	335	376,766.62		337	2,187,140.52	339
5000 - Services. . . & 7300 - Indirect Costs	4,041,404.43	341	9,582.30	343	4,031,822.13	345	317,291.49		347	3,714,530.64	349
				TOTAL	42,763,312.02	365			TOTAL	39,922,445.67	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	16,904,318.30	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,139,794.66	380
3. STRS	3101 & 3102	2,716,936.93	382
4. PERS	3201 & 3202	200,227.47	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	362,535.51	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	2,290,917.77	385
7. Unemployment Insurance	3501 & 3502	9,400.21	390
8. Workers' Compensation Insurance	3601 & 3602	345,261.26	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	384,945.01	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		24,354,337.12	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		21,519.34	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		24,332,817.78	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		60.95%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	60.95%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	39,922,445.67	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		116,265.93	116,265.93
2. State Lottery Revenue	8560	620,189.00		193,641.33	813,830.33
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		620,189.00	0.00	309,907.26	930,096.26
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	497,565.84			497,565.84
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	122,623.16			122,623.16
4. Books and Supplies	4000-4999	0.00		183,495.35	183,495.35
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			8,294.00	8,294.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		620,189.00	0.00	191,789.35	811,978.35
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	118,117.91	118,117.91

D. COMMENTS:

Destiny Online Library System Renewal

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

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(56,082.87)				
Other Sources/Uses Detail					264,167.00	668,945.00		
Fund Reconciliation							(33.32)	668,945.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	(33.32)
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	56,082.87	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							100,000.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					200,000.00	264,167.00		
Fund Reconciliation							200,000.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation							200,000.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					168,945.00	0.00		
Fund Reconciliation							168,945.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	56,082.87	(56,082.87)	933,112.00	933,112.00	668,911.68	668,911.68

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	**2015-16 Actual**			**2016-17 Actual**		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	23,395,182.85		23,395,182.85			24,439,501.23
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,730.00		3,730.00			3,697.95
ADJUSTMENTS TO PRIOR YEAR LIMIT	**Adjustments to 2015-16**			**Adjustments to 2016-17**		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	**2016-17 P2 Report**			**2017-18 P2 Estimate**		
1. Total K-12 ADA (Form A, Line A6)	3,697.95		3,697.95	3,697.94		3,697.94
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			3,697.95			3,697.94
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	**2016-17 Actual**			**2017-18 Budget**		
1. Homeowners' Exemption (Object 8021)	166,582.41		166,582.41	163,832.00		163,832.00
2. Timber Yield Tax (Object 8022)	2,301.31		2,301.31	1,789.00		1,789.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,222,051.14		16,222,051.14	16,254,413.00		16,254,413.00
5. Unsecured Roll Taxes (Object 8042)	327,695.07		327,695.07	324,803.00		324,803.00
6. Prior Years' Taxes (Object 8043)	(16,726.24)		(16,726.24)	(7,561.00)		(7,561.00)
7. Supplemental Taxes (Object 8044)	274,540.83		274,540.83	164,758.00		164,758.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,057,541.00		1,057,541.00	1,001,411.00		1,001,411.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	4,419.72		4,419.72	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	3,115.67		3,115.67	3,262.00		3,262.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	76,573.00		76,573.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	18,118,093.91	0.00	18,118,093.91	17,906,707.00	0.00	17,906,707.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	18,118,093.91	0.00	18,118,093.91	17,906,707.00	0.00	17,906,707.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			382,214.73			386,800.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			382,214.73			386,800.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	15,360,990.00		15,360,990.00	15,959,640.00		15,959,640.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(18,962.83)		(18,962.83)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	15,342,027.17	0.00	15,342,027.17	15,959,640.00	0.00	15,959,640.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	45,644,929.80		45,644,929.80	40,080,729.65		40,080,729.65
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	36,116.36		36,116.36	19,000.00		19,000.00
APPROPRIATIONS LIMIT CALCULATIONS	**2016-17 Actual**			**2017-18 Budget**		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			23,395,182.85			24,439,501.23
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9914			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			24,439,501.23			25,341,318.83
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			18,118,093.91			17,906,707.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero)			443,754.00			443,752.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			6,703,622.05			7,821,411.83
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			6,703,622.05			7,821,411.83
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			19,655.63			12,202.03
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			18,137,749.54			17,918,909.03
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			6,683,966.42			7,809,209.80
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			18,137,749.54			
b. State Subventions (Line D8)			6,683,966.42			
c. Less: Excluded Appropriations (Line C23)			382,214.73			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			24,439,501.23			

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Michael Cohen, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
Summary	**2016-17 Actual**			**2017-18 Budget**		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			24,439,501.23			25,341,318.83
12. Appropriations Subject to the Limit (Line D9d)			24,439,501.23			

* Please provide below an explanation for each entry in the adjustments column.

Billy Wessell
Gann Contact Person

530 541-2850
Contact Phone Number

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) — 1,106,948.62
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. —
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 35,060,634.13

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) — 3.16%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,476,826.78
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	315,815.91
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	148,034.03
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)	1,940,676.72
9.	Carry-Forward Adjustment (Part IV, Line F)	(7,030.91)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,933,645.81

B. Base Costs

1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	27,593,002.67
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,191,824.71
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,334,325.49
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	519,563.30
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)	479,353.49
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)	7,446.36
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)	40,584.68
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)	4,536,587.02
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,265,478.26
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)	41,968,165.98

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) 4.62%

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) 4.61%

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)**	1,940,676.72
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	(88,517.88)
	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 (4.43%) 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 (4.43%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.43%) times Part III, Line B18); zero if positive	(7,030.91)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(7,030.91)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.61%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-3,515.46) is applied to the current year calculation and the remainder ($-3,515.45) is deferred to one or more future years:	4.62%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-2,343.64) is applied to the current year calculation and the remainder ($-4,687.27) is deferred to one or more future years:	4.62%

LEA request for Option 1, Option 2, or Option 3

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F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(7,030.91)

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2016-17 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	44,039,139.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,250,704.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	589,878.82
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	668,945.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	880.80
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	32,483.33
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,292,187.95
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	22,870.88
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				40,519,117.57

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,657.15
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,079.42

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	37,705,955.94	10,180.84
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	37,705,955.94	10,180.84
B. Required effort (Line A.2 times 90%)	33,935,360.35	9,162.76
C. Current year expenditures (Line I.E and Line II.B)	40,519,117.57	11,079.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00