

Palo Verde Unified School District

Unaudited Actuals Report

Fiscal Year: 2016-2017



Submitted for PVUSD Governing Board Acceptance
September 5, 2017

Unaudited Actuals Financial Report Submission Checklist

District: Palo Verde Unified
Contact: Meliton Sanchez
Date of Import: 08/29/2017

Board Approval Date: 09/05/2017
Phone: (760) 922-4164 Ext. 1230

Please return this form, along with the documents listed below to District Fiscal Services no later than 5:00 PM on September 15, 2017.

- | | |
|---|--|
| <input checked="" type="checkbox"/> DAT File | Email official export file from SACS Software |
| <input checked="" type="checkbox"/> Board Agenda | Board Agenda Item and Narrative |
| <input checked="" type="checkbox"/> Fund Forms | Object Format (all applicable funds, including fund 51.) |
| <input checked="" type="checkbox"/> Form A | Average Daily Attendance |
| <input checked="" type="checkbox"/> Form ASSET | Schedule of Capital Assets |
| <input checked="" type="checkbox"/> Form CA | Unaudited Actuals Certification |
| <input checked="" type="checkbox"/> Form CAT | Categorical Reporting |
| <input checked="" type="checkbox"/> Form CEA | Current Expense Formula |
| <input checked="" type="checkbox"/> Form DEBT | Schedule of Long-Term Liabilities |
| <input checked="" type="checkbox"/> Form GANN | Appropriations of Limit Calculations |
| <input checked="" type="checkbox"/> GANN Limit | GANN Limit Resolution |
| <input checked="" type="checkbox"/> Form ICR | Indirect Cost Rate Worksheet |
| <input checked="" type="checkbox"/> Form L | Lottery Report |
| <input checked="" type="checkbox"/> Form NCMOE | No Child Left Behind Maintenance of Effort |
| <input checked="" type="checkbox"/> Form PCR | Program Cost Report |
| <input checked="" type="checkbox"/> Form PCRAF | Program Cost Report – Allocation Factors |
| <input checked="" type="checkbox"/> Form TC | Table of Contents |
| <input checked="" type="checkbox"/> FORM TRC | Technical Review Checklist |
| <input type="checkbox"/> Form CHG | Change Order Form (Optional) |
| <input checked="" type="checkbox"/> LCFF Calculator | Updated FCMAT LCFF Calculator |

Report Contents/Forms:

Narrative.....
Agenda Items.....
LCFF Calculator.....
Submission Checklist.....
Form CA: Certification.....
Forms 01-51.....
Form A: Average Daily Attendance.....
Form ASSET: Schedule of Capital Assets.....
Form CAT: Schedule for Categoricals Subject to Ending Fund Balance.....
FORM CEA: Current Expense of Education.....
Form DEBT.....
Form GANN: GANN Limit.....
Form ICR: In-Direct Cost Rate.....
Form L: Lottery.....
Form NCMOE: No Child Left Behind.....
Form PCRAF/PCR: Program Costs.....
Form SIAA.....
Form SEMA/SEMB: Special Education / SELPA.....
Form TRC: Technical Review Checklist.....

**Palo Verde Unified School District
Unaudited Actuals 2016-2017**

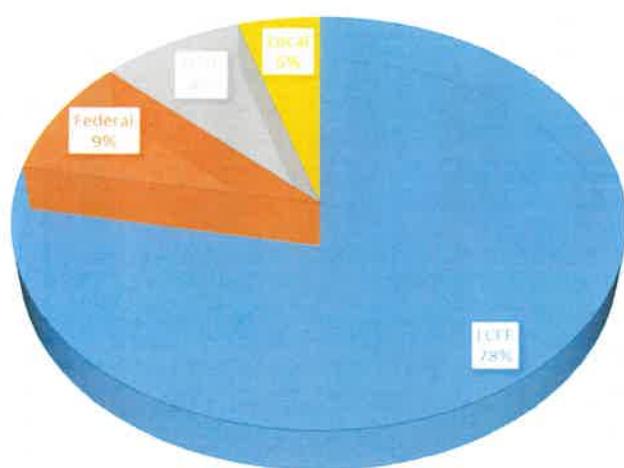
Unaudited Actuals Narrative Report

Palo Verde Unified School District 2016-2017 Unaudited Actuals Report Narrative

The Palo Verde Unified School District Unaudited Actuals reports actual revenues and expenditures for the July 1, 2016 – June 30, 2017. The Unaudited Actuals Report also allows stakeholders to identify carryover funds, reserves, and debt obligations, which carry forward to the next fiscal year. The Unaudited Actuals provides the basis for which external auditors test for accounting integrity and adherence to standardized accounting practices. Finally, the Unaudited Actuals report also reveals the District's level of effectiveness in meeting budget targets. During the 2016-17 fiscal year, the District General/LCFF Fund received **\$33.956** million in revenue and expended **34.044** million on salaries, benefits, books, supplies, services, capital outlay, and other outgo.

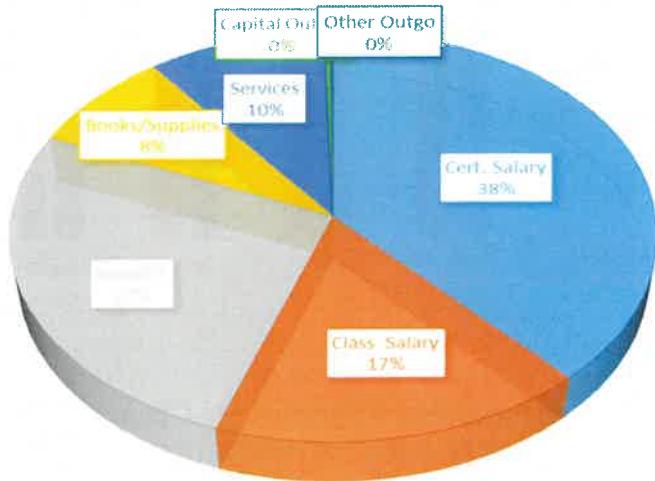
The report's format aligns with the Standardized Accounting Code Structure (SACS) and contains all SACS reporting forms listed in the Table of Contents. The report contains two kinds of forms: The Fund forms provide financial insight into each Fund area, while the Supplemental forms provide the reader with insight into the District's effectiveness in meeting targets in related performance areas. The remaining portion of this narrative will focus on explaining the purpose and results of key supplemental forms.

2016-2017 REVENUE SOURCES



REVENUES
LCFF = 78%
Federal = 9%
State = 8%
Local = 5%

2016-2017 EXPENDITURE CATEGORIES

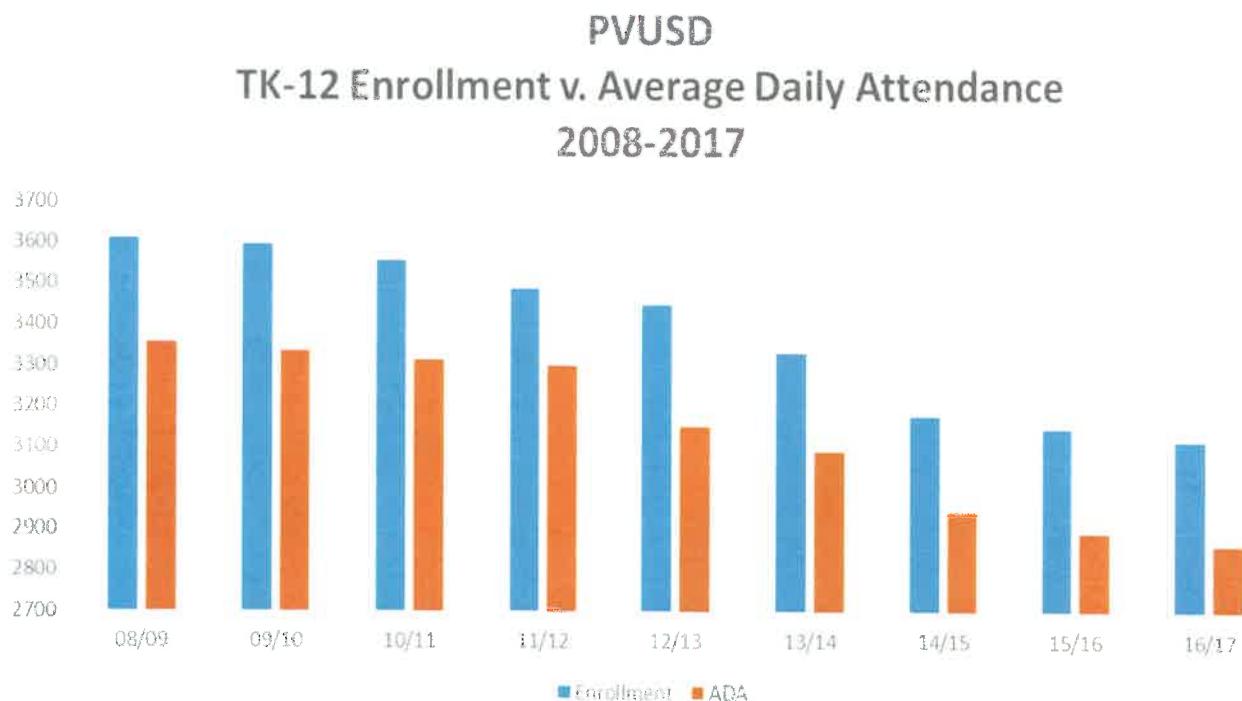


EXPENDITURES
Certified Salary = 38%
Classified Salary = 17%
Benefits = 27%
Books/Supplies = 8%
Services = 10%
Capital Outlay = 0%
Other Outgo = 0%

Average Daily Attendance (Form A): Form A illustrates the average number of students who attended PVUSD programs during the 16-17 school year. This figure is different from enrollment in that it only counts the average number of students who attended each day, rather than simply reporting all enrollment. The distinctions are important, because for funding purposes, the Average Daily Attendance result is the multiplier for funding. Average Daily Attendance (ADA) is equal to the average number of pupils actually attending classes for at least a minimum day. The District calculates ADA and reports it to the California

Department of Education (CDE) three times per year, (P1, P2, and Annual). The Local Control Funding Formula (LCFF) is calculated utilizing the P2 Attendance Report, which occurs during the Spring. The value reflects the average daily attendance for students enrolled from the first day of school through the P2 snapshot in mid-Spring.

ADA is the base factor used in determining our single largest source of income, (LCFF). Due to declining enrollment conditions, PVUSD uses prior year attendance, valued at 2,898.94 to calculate our current year LCFF apportionment. During the 17-18 fiscal year, the District intends to employ a number of measures designed to improve this outcome. Strategies for improvement includes increased accountability for teachers and office staff, improved data analysis and response, and incentives designed to motivate all stakeholders to place a greater value on attendance.



Cost of Education Expended for Classroom Compensation (Form CEA): California Education Code 41372 requires unified school districts to maintain a minimum percentage of current costs applicable to classroom compensation at 55% of the gross total expended for the same purpose in the final budget. SACS form CEA indicates that the Palo Verde Unified School District dedicated **55.21%** of its applicable General Fund Budget expenses toward classroom compensation. The District met the State requirement by 0.21%. Note that the District recently increased the number of teachers employed, which should improve this result in the coming year.

Long-Term Debt Schedule of Liabilities (Form DEBT): Long-term debt refers to financial obligations that the District will pay back across fiscal years. The district's Long-term debt liability as of June 30, 2017 is approximately \$17,626,608.00. The break-down of current debt liabilities occur as listed:

Debt Classification	Amount Owed (6/30/17)	Comments
General Obligation Bonds Payable	\$6,935,262.00	Series 1998 and 2011 (2)
Certificates of Participation Payable	\$7,090,000.00	Refinanced: January-March 2017
Capital Leases Payable	\$2,692,324.00	Real Prop. @ 295 N. First Street
Lease Revenue Bonds Payable	\$0.00	Balanced Reduced \$2,135,003.00
Other General Long-Term Debt	\$0.00	Reduced \$49,353 via Audit Adj.
Net OPEB Obligation	\$678,168.00	Increased \$37,321.00
Compensated Absences Payable	\$230,854.00	Decreased \$68,034.00
Total	\$17,626,608.00	

With respect to financial priorities as it relates to debt, Business Services recommends that the District take a more aggressive approach to resolving debt issues. In terms of identifying a priority, satisfying the capital lease obligation would alleviate a significant amount of debt pressure from the District. Additionally, the lease agreement requires the District to employ the use of contracted maintenance service, which is more cost prohibitive than using in-house personnel. Satisfying the agreement will allow us to realize cost savings in building maintenance in addition to annual interest fees. The last long-term debt obligation for PVUSD will fully amortize on or before December 31, 2031.

GANN Limit (Form GANN): The GANN Limit is a limit on the appropriation of tax revenues for all levels of California government. The GANN Limit impacts state, cities, counties, school agencies, and special districts, imposed by Proposition 4, an initiative passed November 1979 (ref. Article XIIIIB of the California Constitution). Using 1978-79 as a base year, subsequent years' appropriation limits have been adjusted for: (1) an inflation adjustment which is currently equal to the annual changes in California per capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called, "appropriation limits," these limits are commonly called Gann Limits, in honor of Paul Gann, who authored Proposition 4.

The GANN Limit is a protection for tax payers that limits growth in government spending to changes in population and inflation. According to Form GANN in the PVUSD Unaudited Actuals Report, the District does not need to make any adjustments to the limit (See Line 10). The District's adjusted appropriations GANN limit is \$18,881,804.78 and the Appropriations subject to the GANN limit equals \$18,881,804.78 and included in the Unaudited Actuals Report.

Indirect Cost Form (ICR): The Palo Verde Unified School District Indirect cost rate for fiscal year 2016-17 was 4.62%. The indirect cost rate is the amount that can be charged to restricted categorical programs to recover the administrative burdens imposed by the programs. To calculate the rate, SACS Form ICR divides an LEA's general administration costs (the numerator of the calculation) by its operating costs (the denominator). An adjustment is also made for the difference between the rate approved for use in a year and the amount of indirect costs actually expended. The total district indirect cost charged to restricted programs in 2016-2017 was \$73,728.32. From 2015-16 to 2016-17, the District's Indirect Cost Rate decreased from 7.73% to 3.92%. Indirect cost collections will continue to reduce as due to the consolidation of many programs into the LCFF and also as a result of several categorical programs being exempt from indirect costs. The following table illustrates the resources charged, amounts of eligible expenditures, indirect costs charged, and the rate used for the 2016-2017 Unaudited Actuals Report.

Resource	Eligible Expenditures	Indirect Cost Charges	Rate Used
3010 (Title I)	\$1,072,791.48	\$42,053.75	3.92%
3310 (SPED IDEA)	\$362,051.00	\$12,145.00	3.35%
3311 (SPED IDEA Priv)	\$1,120.10	\$43.91	3.92%
3315 (SPED IDEA Pre-)	\$6,448.05	\$252.76	3.92%
3320 (SPED IDEA Pre-)	\$21,479.17	\$841.98	3.92%
3332 SPED (Pre-School)	\$4,401.62	\$125.38	2.85%
3385 (SPED Early Int)	\$952.62	\$13.38	1.40%
3550 (Carl Perkins)	\$35,015.76	\$1,372.62	3.92%
4035 (Title II Teacher Q)	\$202,129.06	\$7,923.46	3.92%
4201 (Title III Immigrant)	\$1,546.00	\$60.60	3.92%
4203 (Title III LEP)	\$23,176.06	\$463.52	2.00%
6500 (SPED State)	\$3,345,996.61	\$82.47	0.00
6510 (Early Ed. Indiv)	\$109,019.19	\$4,273.55	3.92%
6512 (Mental Health Svc.)	\$174,784.60	\$4,075.94	2.33%
Totals:	\$5,360,911.32	\$73,728.32	N/A

Lottery Report (Form L): For 2016-2017, the beginning fund balance in Resource 1100 UNRESTRICTED Lottery totaled \$206,487.14. The District received an additional \$435,760.54 at the beginning of FY 2016-2017. During the course of the year, the District spent \$224,803.62, leaving an ending balance of \$417,444.06 in the UNRESTRICTED Resource. The District also receives RESTRICTED Lottery funds in Resource 6300. For 2016-2017, the beginning fund balance was \$121,275.18. The 2016-2017 allocation was \$151,038.30. During the course of the year, the District spent \$140,169.91, leaving an ending balance of \$132,143.57. During 2016-2017, P2 Average Daily Attendance was 2,907.73. Unrestricted lottery was funded at \$149.86 per ADA, while the restricted allocation (Prop 20) reached \$51.94 per ADA.

No Child Left Behind Maintenance of Effort (FORM NCMOE): On January 8, 2002, the No Child Left Behind Act became law. Under President George W. Bush, the intent of the landmark legislation was to ensure improved education opportunities for all United States children regardless of ethnicity, income, or background. Accountability, local control, flexibility, and additional educational options for parents are now the major priorities of our educational system. The reporting aspects of NCLB require schools to better inform parents when their child or school is underperforming. In addition, NCLB also provides additional educational options or assistance for students who enroll in underperforming schools. The NCLB initiative puts the focus on instruction and methods that have been proven to work.

IN GENERAL- A local educational agency may receive funds under a covered program for a fiscal year only if the State educational agency finds that either the combined fiscal effort per student or the aggregate expenditures of the agency and the State with respect to the provision of free public education by the agency for the preceding fiscal year was not less than 90% of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year.

During the 2016-2017 school year, the Palo Verde Unified School District's total expenditures subject to Maintenance of Effort totaled \$30,929,038.32. The District met the NCLB Maintenance of Effort (MOE) requirement.

Special Education Maintenance of Effort (FORMS SEMA/SEMB): Forms SEM(A)(B) check maintenance of effort (MOE) for an LEA. SEMA compares the SPED MOE Actual v. Actual MOE calculation and FORM SEMB compares the SPED MOE Budget v. Actual MOE Calculation. For 2016-17, PVUSD met its MOE at the Federal level, but failed to meet MOE at the State and Local level according to SEMB.

Unrestricted / Restricted Components of Ending Fund Balance (Form 1):

Category	Unrestricted & Restricted
Revenue	\$33,956,374.98
Expenditures	\$34,044,651.05
Difference in Revenue v. Expenditures	(\$88,276.07)
Beginning Fund Balance	\$9,255,918.73
Ending Fund Balance	\$6,675,642.66
Net Increase/(Decrease) in Fund	(\$2,580,276.07)
Components of Ending Fund Balance	
Revolving Cash	\$16,000.00
Stores	\$99,243.69
Legally Restricted Balances	\$2,701,861.03
Designated Economic Uncertainties- 3%	\$3,758,537.94
Assigned- Balance to Cover Deficit Spending in Out-Years / Negotiations	\$0.00
Ending Fund Balance: Multi-Year Projections	\$0.00

All Other Funds- 2016-17:

Fund	Description	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
13	Nutritional Services	\$184,269.34	\$1,687,881.53	\$1,620,484.10	\$251,666.77
14	Deferred Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00
20	Special Reserve Fund for Postemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00
25	Capital Facilities (Dev. Fees / Fence)	\$42,088.35	\$46,291.27	0.00	\$88,779.62
35	County School Facilities (Facilities/Const./Portables/App)	\$36,360.75	\$294.60	\$0.00	\$36,655.35
40	Capital Outlay: Debt service (Stadium/Track/Mod)	\$6,60,103.85	\$552,157.63	\$1,200,494.57	2,492,889.67
51	Bond Interest and Redemption (GOB 1988 Series A&B)	\$1,245,142.34	\$870,178.16	\$819,075.00	\$1,296,245.50

Unearned Revenue: Revenue Received – Not Expended – Deferred to 17-18 Fiscal Year:

Resource- Program	
3010- Title I	\$89,235.00
3311- SPED IDEA Local Asst Ent Private School (2015-2016)	\$7,631.09
3311- SPED IDEA Local Asst Ent Private School (2016-2017)	\$2,901.00
3318- Federal Preschool Disproportionality	\$1,490.00
7010 Ag. Incentive	\$685.52
Total Unearned Revenue	\$101,942.61

Accounts Receivable: Revenue Not Received – Will Receive Funds During 17-18 for 16-17 Expenditures:

FORM CAT: Resource- Program	
3010 Title I Basic: 2016-2017	\$483,086.40
3310- Special Education IDEA Local Assistance	\$181,594.00
3315- Special Education IDEA Pre-School	\$6,414.00
3320- Special Education IDEA Local Ent.	\$35,746.00
3345- Special Education IDEA Pre-School	\$118.00
3385- Special Education IDEA Early Intervention	\$483.00
3550- Carl Perkins Vocational Education	\$28,702.56
4035- Title II Teacher Quality: 2014-2015	\$173,895.00
4035- Title II Teacher Quality: 2015-2016	\$15,001.44

4201- Title III Immigrant	\$1,081.60
4203- Title III LEP: 2015-2016	\$14,778.46
5210- Head Start: 2016-2017	\$221,661.28
TOTAL FEDERAL ACCOUNTS RECEIVABLE (CAT SUM IS \$100 MORE)	\$1,162,561.74

Legally Restricted Grants: Carryover to Next Fiscal Year (17-18):

Resource- Program (Restricted)	
3010- Title I Part A: (2016-2017)	\$318,018.60
3311- SPED IDEA Local Assistance Private School (2015-2016)	\$7,631.09
3311- SPED IDEA Local Assistance Private School (2016-2017)	2,901.00
3315- SPED IDEA Pre-School: 2016-2017	\$4,546.54
3318- Special Education IDEA Pre-School Part B Sec. 619	\$1,490.00
3320- Special Education IDEA Local Ent.	\$20,525.25
3550- Carl Perkins	\$200.62
4035- Title II: Improving Teacher Quality (2015-2016)	\$260,904.56
4035- Title II: Improving Teacher Quality (2016-2017)	\$274,138.00
4201- Title III: Immigrant	\$641.40
4203- Title III Limited English Proficient LEP: 2015-2016	\$16,151.54
4203- Title III Limited English Proficient LEP: 2016-2017	\$34,908.00
5210- Head Start: 2016-2017	\$84,806.04
Total Carryover Balance	\$1,026,862.64

Legally Restricted Entitlements- Ending Fund Balance to Next Fiscal Year (17-18):

Resource- Program (Restricted)	
5640- Medical: (2015-2016)	\$94,846.60
Total Legally Restricted Balance	\$94,846.60

Contributions: Funds from the LCFF to Cover Expenditures from Restricted Programs:

6690- TUPE	\$1,125.00
Total Contributions	\$1,125.00

**Palo Verde Unified School District
Unaudited Actuals 2016-2017**

PVUSD Board Agenda Evidence

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N.3. Approval: 2016-2017 Unaudited Actuals

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Attachments

A. OPEN SESSION

A.1. Call to Order

A.2. Roll Call

B. PUBLIC COMMENT/ HEARING SESSION

B.1. Public Comment/ Hearing Session

C. CLOSED SESSION

C.1. Personnel Matters

C.2. Labor Negotiations

D. RECONVENE TO OPEN SESSION

E. PLEDGE OF ALLEGIANCE

F. MOMENT OF SILENCE

G. PATRIOTIC EXERCISE

H. REPORT ON ACTION TAKEN IN CLOSED SESSION

I. ADOPTION OF AGENDA

J. PROGRAMS AND PRESENTATIONS

J.1. Presentation: K-8 Elementary Report Cards

J.2. Presentation: 2016-2017 Unaudited Actuals Report

K. HEARING SESSION

K.1. Hearing Session

L. REPORTS AND COMMUNICATIONS

L.1. Board Member Report

L.2. Superintendent's Report

>>>

Quick Summary / Abstract

The Business Services Department submits to the Board of Trustees for approval the Unaudited Actuals for 2016-2017. The Unaudited Actuals is a State required year-end report. The Board is required to accept the report which includes carryover amounts to 2017-2018, actual attendance, revenue and expenditures for the Fiscal Year 2016-2017 for all funds and programs. The Unaudited Actuals ending balances will be adjusted to the current year budget. The Unaudited Actuals known year-end balance will now become the current year beginning balance. A copy of the report is on display in the District Board Room located at 295 N. First Street.



**Palo Verde Unified School District
Unaudited Actuals 2016-2017**

Local Control Funding Formula Calculator

LOCAL CONTROL FUNDING FORMULA														2015-16			
2013-14														2015-16			
CALCULATE LCFF TARGET																	
Unduplicated as % of Enrollment	ADA	Base	Gr Span	Supp	74.38%	74.38%	1.570%	COLA	ADA	2 yr average	73.57%	COLA	0.850%	2014-15	2015-16		
Grades TK-3	1,029.26	6,952	724	1,142	744	9,844,461	TARGET	999.14	7,011	729	1,139	719	9,389,269	712	COLA	1.020%	
Grades 4-6	742.88	7,056	1,050	684	659,98	6,529,452		716	1,047	661	6,176,462	678,62	7,189	655	6,037,200		
Grades 7-8	461.29	7,266	1,081	704	4,175,120	471,21		7328	680	4,281,719	450,89	7,403	674	4,130,599			
Grades 9-12	955.22	8,419	219	1,285	837	10,278,178	935.72	8,491	221	1,282	809	10,108,389	816,07	8,578	223	9,541,255	
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BASE	3,188.65	23,750,907	954,377	3,631,108	2,397,818	30,824,210	3,106,05	23,384,255	935,167	3,578,359	2,258,059	30,155,840	2,948,35	22,409,106	880,185	3,411,482	2,121,400
Targeted 4 Instructional Improvement Block Grant																28,832,173	
Home-to-School Transportation																	
Small School District Bus Replacement Program																	706,994
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET																	29,539,167
ECONOMIC RECOVERY TARGET PAYMENT																	
CALCULATE LCFF FLOOR																	3/8
Current year Funded ADA times Base per ADA																	
Current year Funded ADA times Other RI per ADA																	
Necessary Small School Allowance at 12-13 rates																	
2012-13 Expenditures																	
Floor Adjustments																	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA																	
Less Fair Share Reduction																	
Non-CDF certified New Charter District PY rate * cy ADA																	
Beginning in 2014-15, prior year LCFF & P funding per ADA * cy ADA																	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR																	20,110,593
CALCULATE LCFF PHASE-IN ENTITLEMENT																	
2013/14																	2014/15
3,153,1204																	2015/16
20,110,593																	22,930,197
FLOOR																	FLOOR
11,420,611																	9,851,142
12.00%																	30.16%
1,370,667																	2,571,724
21,483,260																	23,981,416
CALCULATE STATE AID																	
Transition Entitlement																	
Local Revenue(Funding ADA)																	
Gross State Aid																	
CALCULATE MINIMUM STATE AID																	
2012-13 RI/Charter Gen BG adjusted for ADA																	
2012-13 NSS State Aid allowed (deficit)																	
Minimum State Aid adjustments																	
Less Current Year Property Taxes/In Lieu																	
Subtotal State Aid RI/Charter General BG																	
Charter funding from 2012-13																	
Charter Categorical Block Grant adjusted for ADA																	
Minimum State Aid Guarantee																	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																	
Charter School Formula Floor plus funded gap																	
Minimum State Aid plus Property Taxes including RDA																	
Offset																	
Minimum State Aid Prior to Offset																	
Total Minimum State Aid with Offset																	
TOTAL STATE AID																	16,717,073
Additional State Aid (Additional \$A)																	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)																	23,981,416
CHANGE OVER PRIOR YEAR																	
LCFF Entitlement over ADA																	7,721
PER ADA CHANGE OVER PRIOR YEAR																	
Basic and Statute (school districts only)																	8,955
LCFF SOURCES INCLUDING EXCESS TAXES																	
Non-Basic Aid																	
Additional State Aid (Additional \$A)																	
Offset																	
Total Minimum State Aid with Offset																	
TOTAL STATE AID																	20,807,540
Additional State Aid (Additional \$A)																	
Offset																	
Total Minimum State Aid with Offset																	
TOTAL STATE AID																	20,807,540

Palo Verde Unified (67481) - Palo Verde - P2 Certification

LOCAL CONTROL FUNDING FORMULA		2013-14		2014-15		2015-16	
		2012-13	2013-14 Increase	2013-14	2014-15 Increase	2014-15	2015-16 Increase
State Aid		12,302,152	35.89% 4,414,921	16,717,073	5.85% 977,797	17,694,870	17.59% 3,112,670
Property Taxes net of In-lieu		8,484,399	-43.85% (3,720,212)	4,764,187	31.95% 1,522,359	6,285,546	-10.98% (680,372)
Charter In-lieu Taxes		-	0.00%	-	0.00%	-	0.00%
LCFF pre COE, Choices_Supp		20,786,551	3.34% 634,709	21,481,260	11.64% 2,500,156	23,381,316	10.10% 2,422,298
							26,493,714

LOCAL CONTROL FUNDING FORMULA

2016-17

Palo Verde Unified [67381] - Palo Verde - P2 Certification							
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment		3 yr average	73.33%	COLA 73.33%	0.000%	2016-17	
Grades TK-3	ADA Base	Gr. Span	Supp	Concen	73.33%		TARGET
Grades 4-6	902.93	7,083	737	1,147	717	8,148.599	
Grades 7-8	679.41	7,189		1,054	659	6,048.251	
Grades 9-12	438.69	7,403		1,086	678	4,021.563	
Subtract NSS	880.33	8,578	223	1,291	807	9,594.159	
NSS Allowance							-
TOTAL BASE	2,901.36	22,078,824	851,773	3,364,467	2,102,506	28,407,570	
Targeted Instructional Improvement Block Grant							
Home-to-School Transportation							
Small School District Bus Replacement Program							
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							
ECONOMIC RECOVERY TARGET PAYMENT							
CALCULATE LCFF FLOOR							
Current year Funded ADA times Base per ADA		12-13	16-17				
Current year Funded ADA times Other RI per ADA	Rate	ADA					
Necessary Small School Allowance at 12-13 rates	5,234.10	2,901.36	15,86.008				
2012-13 Categoricals	45.17	2,901.36	131.054				
Floor Adjustments							
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							
Less Fair Share Reduction							
Non-CDE Certified New Charter: District P/F rate * Cy ADA							
Beginning in 2014-15, prior year LCFF cap funding per ADA * cy ADA							
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							
CALCULATE LCFF PHASE-IN ENTITLEMENT							
2016-17							
LOCAL CONTROL FUNDING FORMULA TARGET		29,114,564					
LOCAL CONTROL FUNDING FORMULA FLOOR		26,035,116					
Applied Funding Formula: Floor or Target							
LCFF Need (LCFF Target less LCFF Floor, if positive)							
Current Year Gap Funding							
ECONOMIC RECOVERY PAYMENT							
Miscellaneous Adjustments							
LCFF Entitlement before Minimum State Aid provision							
CALCULATE STATE AID							
Transition Entitlement		27,761,972					
Local Revenue (including RGA)		(5,863,132)					
Gross State Aid		21,898,840					
CALCULATE MINIMUM STATE AID							
2012-13 RI/Charter Gen BG adjusted for ADA	12-13 Rate	16-17 ADA					
2012-13 NSS Allowance (deficit)	5,279.27	2,901.36					
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In Lieu							
Subtotal State Aid for Historical RI/Charter General BG							
Categorical funding from 2012-13							
Charter Categorical Block Grant adjusted for ADA							
Minimum State Aid Guarantee							
CHARTER SCHOOL MINIMUM STATE AID OFFSET (Effective 2014-15)							
Local Control Funding Formula Floor plus Funded Gap							
Minimum State Aid plus Property Taxes including ADA							
Offset							
Minimum State Aid Prior to Offset							
Total Minimum State Aid with Offset							
TOTAL STATE AID							
Additional State Aid (Additional SA)							
LCFF Phase-In Entitlement before COE transfer, Choice & Charter :							
CHANGE OVER PRIOR YEAR	5.14%	1,358,258					
LCFF Entitlement per ADA							
PER ADA CHANGE OVER PRIOR YEAR							
BASIC AID (\$1 US School districts only)							
LCPF SOURCES INCLUDING EXCESS TAXES							

Palo Verde Unified [67181] - Palo Verde - P2 Certification	
LOCAL CONTROL FUNDING FORMULA	
State Aid	5.24% Increase
Property Taxes net of In-lieu	1,091,300 21,886,840
Charter In-lieu Taxes	4.77% 5,865,132
LCFF pre COE, Choice, Supp	0.07% -
	5.14% 1,358,258
	27,761,972

Palo Verde Unified [67181] - Palo Verde - P2 Certification

LOCAL CONTROL FUNDING FORMULA							2017-18
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment							
Grades TK-3							
Grades 4-6							
Grades 7-8							
Grades 9-12							
Subtract NSS							
NSS Allowance							
TOTAL BASE							
Targeted Instructional Improvement Block Grant							
Home-to-School Transportation							
Small School District Bus Replacement Program							
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							
ECONOMIC RECOVERY TARGET PAYMENT							
CALCULATE LCFF FLOOR							
Current year Funded ADA times Base per ADA							
Current Year Funded ADA times Other RI per ADA							
Necessary Small School Allowance at 12.13 rates							
2012-13 Categoricals							
Floor Adjustments							
2012-13 Categorical Program Entitlement Rate per ADA + cy ADA							
Less Fair Share Reduction							
Beginning in 2014-15, prior year LCFF gap funding per ADA + cy ADA							
Non-CDE certified New Charter: District PV rate + cy ADA							
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							
CALCULATE LCFF PHASE-IN ENTITLEMENT							
LOCAL CONTROL FUNDING FORMULA TARGET							
LOCAL CONTROL FUNDING FORMULA FLOOR							
Applied Funding Formula: Floor or Target							
LCFF Need (LCFF Target less LCFF Floor, if positive)							
Current Year Gap Funding							
ECONOMIC RECOVERY PAYMENT							
Miscellaneous Adjustments							
LCFF Entitlement before Minimum State Aid provision							
CALCULATE STATE AID							
Transition Entitlement							
Local Revenue including RDA							
Gross State Aid							
CALCULATE MINIMUM STATE AID							
2012-13 RI/Charter Gen BG adjusted for ADA							
2012-13 NSS Allowance (deficit)							
Minimum State Aid Adjustments							
Less Current Year Property Taxes/in Lieu							
Subtotal State Aid for Historical RI/Charter General BG							
Categorical funding from 2012-13							
Charter Categorical Block Grant adjusted for ADA							
Minimum State Aid Guarantee							
CHARTER SCHOOL MINIMUM STATE AID OFFSET ^{Effective 2014-15}							
Local Control Funding Formula Floor plus funded Gap							
Minimum State Aid plus Property Taxes including RDA							
Offset							
Minimum State Aid Prior to Offset							
Total Minimum State Aid with Offset							
TOTAL STATE AID							
Additional State Aid (Additional SA)							
LCFF Phase-In Entitlement (before COE transfer 'Choice & Charter')							
CHANGE OVER PRIOR YEAR							
LCFF Entitlement per ADA							
PER ADA CHANGE OVER PRIOR YEAR							
BASIC AID STATUS (school districts only)							
LCFF SOURCES INCLUDING EXCESS TAXES							

Palo Verde Unified [67181] - Palo Verde - P2 Certification			
LOCAL CONTROL FUNDING FORMULA			
State Aid		Increase	2017-18
Property Taxes net of in-lieu	7.10% 1,555,182		2017-18
Charter in-lieu Taxes	-100.00% (5,863,132)		-23,454,022
LCFF pre COE, Choice Supp	0.00%		-
	-15.52% (4,307,850)		23,454,022

Palo Verde Unified [67181] - Palo Verde - P2 Certification

LOCAL CONTROL FUNDING FORMULA							2018-19
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment		ADA	3 yr average Base	Gr Span	Supp	Concen	COLA 0.00% 2018-19
Grades TK-3	-	-	7,348	764	-	-	2.150% 2018-19
Grades 4-6	-	-	7,458	-	-	-	
Grades 7-8	-	-	7,680	-	-	-	
Grades 9-12	-	-	8,899	231	-	-	
Subtract NSS	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	
TOTAL BASE							
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	
Home-to-School Transportation	-	-	-	-	-	-	
Small School District Bus Replacement Program	-	-	-	-	-	-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							
ECONOMIC RECOVERY TARGET PAYMENT							
CALCULATE LCFF FLOOR							
Current Year Funded ADA times Base Per ADA			12-13	18-19			
Current Year Funded ADA times Other RI per ADA			Rate	ADA			
Necessary small School Allowance at 12-13 rates			5,234.10	-			
2012-13 Categoricals			45.17	-			
2012-13 Categorical Program Entitlement Rate per ADA + CY ADA			-	-			
Less Fair Share Reduction			-	-			
Non-CDE certified New Charter: District PR rate + CY ADA			-	-			
Beginning in 2014-15, prior year LCFF gap funding per ADA + CY ADA			\$ 3,159.92	-			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							
CALCULATE LCFF PHASE-IN ENTITLEMENT							
2018-19							
Current Year Funded ADA times Base Per ADA			706,994	-			
LCFF Need (LCFF Target less LCFF Floor, if positive)			3,276,849	-			
Current Year Gap Funding			-	-			
ECONOMIC RECOVERY PAYMENT			-	-			
Miscellaneous Adjustments			-	-			
LCFF Entitlement before Minimum State Aid Provision			-	-			
LOCAL CONTROL FUNDING FORMULA TARGET							
LOCAL CONTROL FUNDING FORMULA FLOOR							
Applied Funding Formula: Floor or Target							
LCFF Need (LCFF Target less LCFF Floor, if positive)							
Current Year Gap Funding							
ECONOMIC RECOVERY PAYMENT							
Miscellaneous Adjustments							
LCFF Entitlement before Minimum State Aid Provision							
CALCULATE STATE AID							
Transition Entitlement			12-13 Rate	18-19 ADA			
Local Revenue (including ADA)			5,279.27	-			
Gross State Aid			-	-			
CALCULATE MINIMUM STATE AID							
2012-13 RI/Charter Gen BG adjusted for ADA							
2012-13 NSS Allowance (deficit)							
Minimum State Aid Adjustments							
Less Current Year Property Taxes/In Lieu							
Subtotal State Aid for Historical RI/Charter General BG							
Categorical funding from 2012-13							
Charter Categorical Block Grant adjusted for ADA							
Minimum State Aid Guarantee							
CHARTER SCHOOL MINIMUM STATE AID OFFSET (Effective 2014-15)							
Local Control Funding Formula Floor plus Funded GAD							
Minimum State Aid plus Property Taxes including RDA							
Offset							
Minimum State Aid Prior to Offset							
Total Minimum State Aid with Offset							
TOTAL STATE AID							
Additional State Aid (Additional SA)							
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)							
CHANGE OVER PRIOR YEAR							
LCFF Entitlement PER ADA							
PER ADA CHANGE OVER PRIOR YEAR							
BASIC AID STATUS (school districts only)							
LCFF SOURCES INCLUDING EXCESS TAXES							

Palo Verde Unified (67381) - Palo Verde - P2 Certification

LOCAL CONTROL FUNDING FORMULA		2018-19
State Aid		2018-19
Property Taxes net of In-lieu	-86.03% (20,177,173)	Increase 3,276,849
Charter In-lieu Taxes	0.00%	-
LCFF pre COE, Choice Supp	-86.03% (20,177,173)	3,276,849

Palo Verde Unified [67181] - Palo Verde - P2 Certification

LOCAL CONTROL FUNDING FORMULA										2019-20	2020-21	2021-22
CALCULATE LCFF TARGET												
Unduplicated as % of Enrollment		3 yr average	COLA	2.350%	2019-20	3 yr average	COLA	0.00%	2020-21	ADA	3 yr average	COLA 0.00% 2021-22
Grades TK-3	ADA	Base	Gr Span	0.00%	Concen	Target	ADA	Base	Gr Span	Supp	Base	Gr Span 0.00% 2021-22
Grades 4-6	-	7,521	782	-	-	-	-	7,714	802	-	-	7,714 0.00% 2021-22
Grades 7-8	-	7,633	-	-	-	-	-	7,829	-	-	-	7,829 0.00% 2021-22
Grades 9-12	-	7,860	-	-	-	-	-	8,062	-	-	-	8,062 0.00% 2021-22
Subtract NSS	-	9,108	237	-	-	-	-	9,342	243	-	-	9,342 0.00% 2021-22
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE												
Targeted Instructional Improvement Block Grant												
Home-to-School Transportation												
Small School District Bus Replacement Program												
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET												
ECONOMIC RECOVERY TARGET PAYMENT												
CALCULATE LCFF FLOOR												
Current year Funded ADA times Base per ADA		12-13 Rate	19-20 ADA					12-13	20-21 ADA			
Current year Funded ADA times Other RI per ADA		5,234.10	45.17					5,234.10	45.17			
Necessary Small School Allowance at 12-13 rates		-	-					-	-			
2012-13 Categoricals		3,276,849	-					-	-			
Floor Adjustments		-	-					-	-			
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA		-	-					-	-			
Less Fair Share Reduction		-	-					-	-			
Non-CDE certified New Charter District PY rate * CY ADA		-	-					-	-			
Beginning in 2014-15, prior year LCFF cap funding per ADA * cy ADA		\$ 3,159.92	-					\$ 3,159.92	-			
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		3,276,849	-					3,276,849	-			
CALCULATE LCFF PHASE-IN ENTITLEMENT												
LOCAL CONTROL FUNDING FORMULA TARGET		2019-20	2020-21					2021-22				
LOCAL CONTROL FUNDING FORMULA FLOOR		706,994	706,994					706,994				
Applied Funding Formula: Floor or Target		3,276,849	3,276,849					3,276,849				
LCFF Need (LCFF Target less LCFF Floor, if positive)		-	-					-				
Current Year Gap Funding		-	-					-				
ECONOMIC RECOVERY PAYMENT		-	-					-				
Miscellaneous Adjustments		-	-					-				
LCFF Entitlement before Minimum State Aid provision		-	-					-				
CALCULATE STATE AID		706,994	706,994					706,994				
Transition Entitlement		-	-					-				
Local Revenue (including RDA)		706,994	706,994					706,994				
Gross State Aid		-	-					-				
CALCULATE MINIMUM STATE AID		12-13 Rate	19-20 ADA	MINIMUM STATE AID				12-13 Rate	20-21 ADA	MINIMUM STATE AID		
2012-13 RI/Charter Gen BG adjusted for ADA		5,279.27	-					5,279.27	-			
2012-13 NSS Allowance (deficit)		-	-					-	-			
Minimum State Aid Adjustments		-	-					-	-			
Less Current Year Property Taxes/Lieu		-	-					-	-			
Charter School State Aid for Historical RI/Charter General BG		-	-					-	-			
Categorical funding from 2012-13		-	-					-	-			
Charter Categorical Block Grant adjusted for ADA		-	-					-	-			
Minimum State Aid Guarantee		-	-					-	-			
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)		-	-					-	-			
Local Control Funding Formula Floor plus Funded Gap Offset		-	-					-	-			
Minimum State Aid Prior to Offset		-	-					-	-			
Total Minimum State Aid with Offset		-	-					-	-			
TOTAL STATE AID												
Additional State Aid (Additional SA)		2,569,855	-					2,569,855	-			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)		3,276,849	-					3,276,849	-			
CHANGE OVER PRIOR YEAR		0.00%	-					0.00%	-			
LCFF Entitlement Prior ADA		-	-					-	-			
PRIOR ADA CHANGE OVER PRIOR YEAR		-	-					-	-			
BASIC AID STATES (School districts only)		-	-					-	-			
LCFF SOURCES INCLUDING EXCESS TAXES		-	-					-	-			

Calculator

Palo Verde Unified [67181] - Palo Verde - P2 Certification		2019-20		2020-21		2021-22	
LOCAL CONTROL FUNDING FORMULA							
		0.00%	Increase	0.00%	Increase	0.00%	Increase
State Aid	-	0.00%	-	3,276,849	-	3,276,849	-
Property Taxes net of in-lieu	-	0.00%	-	-	-	-	-
Charter in-Lieu Taxes	-	0.00%	-	-	-	-	-
LCFF pre COE, Choice, Supp	-	0.00%	-	3,276,849	0.00%	3,276,849	0.00%

Palo Verde Unified (67181) - Palo Verde - P2 Certification

8/31/17

PROPOSITION 30 - EDUCATION PROTECTION ACCOUNT

EPA Entitlement as % of statewide adjusted Revenue Limit		21.5165%	21.1229%	26.7669%	25.9212%	24.7570%	23.7000%	22.7000%	22.7000%	22.7000%	22.7000%	
Education Protection Account (EPA)		Certified*	Certified*	Certified*	Certified*	Certified*	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Calculation of EPA Entitlement												
Adjusted Total Revenue Limit												
(A) Current Year Adjusted NSS Allowance		16,823,344	16,397,676	15,565,769	15,317,062	14,944,030						
Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor		3,967,677	5,075,161	5,402,760	5,863,132							
(B) Property Taxes/In-Lieu		3,186,68	3,106,05	2,948,47	2,901,36	2,830,70						
(C) ADA Used for EPA Minimum												
(D) Gross State Aid for Purposes of EPA (A - B; if<0, then 0)		12,855,667	11,322,515	10,163,009	9,453,930	14,944,030						
(E) Proportionate Share* (A * %)		3,538,231	4,372,225	4,003,132	3,792,052	3,541,735						
(F) Minimum EPA (C x \$200)		637,336	621,210	589,694	580,272	566,140						
(G) Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.)		3,538,231	4,372,225	4,003,132	3,792,052	3,541,735						
(H) P-2 Entitlement: (Greater of F or G)		3,749,468	3,538,231	4,372,225	4,003,132	3,792,052	3,541,735					
(I) PY Adjustment: Change in Entitlement from P-2 to Annual Adjusted EPA Allocation (used to calculate LCFF Revenue)		18,008	17,551	16,928	31,532							
(J) P2 Entitlement Net of PY Adjustment		3,767,476	3,555,782	4,389,153	4,034,664	3,792,052	3,541,735					
(K) P2 Entitlement Net of F (if greater than 0)		3,749,468	3,556,239	4,389,776	4,020,060	3,823,584	3,541,735					
Calculation of Net State Aid before Minimum State Aid												
Phase-In Entitlement		17,509,702	21,481,260	23,981,416	26,403,714	27,761,972	23,454,022	20,694	20,694	20,694	20,694	
Less Property Taxes/In-Lieu		8,484,399	4,764,187	6,286,546	5,596,174	5,863,132						
Gross State Aid		9,025,303	16,717,073	17,694,870	20,807,540	21,898,840	23,454,022	20,694	20,694	20,694	20,694	
Less EPA Allocation		3,767,476	3,555,782	4,389,153	4,034,664	3,792,052	3,541,735					
Net State Aid		5,257,827	13,161,291	13,305,717	16,772,876	18,106,787	19,912,287	17,694	17,694	17,694	17,694	
Minimum State Aid												
Adjusted Total Revenue Limit		17,509,702	16,833,744	16,397,677	15,565,136	15,317,063	14,944,030					
2012-13 Deficit NSS Allowance												
Less Property Taxes/In-Lieu		8,484,399	4,764,187	6,286,546	5,596,174	5,863,132						
Less EPA Allocation		3,767,476	3,555,782	4,389,153	4,034,664	3,792,052	3,541,735					
Revenue Limit Minimum State Aid		5,257,827	8,513,775	5,721,978	5,934,298	5,661,879	11,402,295					
Categorical Minimum State Aid		3,276,849	3,276,849	3,276,849	3,276,849	3,276,849	3,276,849	3,276,849	3,276,849	3,276,849	3,276,849	
Minimum State Aid Guarantee		8,534,676	11,790,624	8,998,827	9,211,147	8,938,728	14,679,144					
Charter School Minimum State Aid Offset (effective 2014-15)												
LCFF State Aid		8,534,676	13,161,291	13,305,717	16,772,876	18,106,787	19,912,287	17,694	17,694	17,694	17,694	
EPA in Excess to LCFF Funding												

*EPA proportionate share is based on the adjusted revenue limit in the floor calculation

Palo Verde Unified (67181) - Palo Verde	
PROPOSITION 30 - EDUCATION PI	
EPA Entitlement as % of statewide adjusted Revenue Limit	22.7000%
Education Protection Account (EPA)	2021-22
Calculation of EPA Entitlement	
Adjusted Total Revenue Limit	-
Current Year Adjusted NSS Allowance	-
(A) Total: Adj. Rev. Limit or General Purpose Funding in LCFF Floor	-
(B) Property Taxes/in-lieu	-
(C) ADA Used for EPA Minimum	-
(D) Gross State Aid for Purposes of EPA (A - B; if<0, then 0)	-
(E) Proportionate Share* (A * %)	-
(F) Minimum EPA ($C \times \$200$)	-
(G) Adjusted EPA Proportionate Share (Reduced for Amounts in Excess of State Aid, lesser of D or E.)	-
(H) P-2 Entitlement: (Greater of F or G)	-
(I) PY Adjustment: Change in Entitlement from P-2 to Annual <i>Adjusted EPA Allocation (used to calculate LCFF Revenue)</i>	-
(J) P2 Entitlement Net of PY Adjustment	-
Calculation of Net State Aid before Minimum State Aid	
Phase-in Entitlement	706,994
Less Property Taxes/in-Lieu	-
Gross State Aid	706,994
Less EPA Allocation	-
Net State Aid	706,994
Minimum State Aid	
Adjusted Total Revenue Limit	-
2012-13 Deficit NSS Allowance	-
Less Property Taxes/in-Lieu	-
Less EPA Allocation	-
Revenue Limit Minimum State Aid	-
Categorical Minimum State Aid	3,276,849
Minimum State Aid Guarantee	3,276,849
Charter School Minimum State Aid Offset (effective 2014-15)	-
LCFF State Aid	3,276,849
EPA in Excess to LCFF Funding	-

*EPA proportionate share is based on the adjusted revenue limit in the file

LCFF Calculator Universal Assumptions
Palo Verde Unified (67181) - Palo Verde - P2 Certification

	Summary of Funding				
	2016-17	2017-18	2018-19	2019-20	2020-21
Target Components:					
Base Grant	22,078,824	21,916,347	-	-	-
Grade Span Adjustment	861,773	830,681	-	-	-
Supplemental Grant	3,364,467	-	-	-	-
Concentration Grant	2,102,506	-	-	-	-
Add-ons	706,994	706,994	706,994	706,994	706,994
Total Target	29,114,564	23,454,022	706,994	706,994	706,994
Transition Components:					
Target	\$ 29,114,564	\$ 23,454,022	\$ 706,994	\$ 706,994	\$ 706,994
Floor	26,035,116	27,165,665	3,276,849	3,276,849	3,276,849
Applied Formula: Target or Floor	FLOOR	TARGET	TARGET	TARGET	TARGET
<i>Remaining Need after Gap (informational only)</i>					
Current Year Gap Funding	1,352,592	-	-	-	-
Miscellaneous Adjustments	1,726,856	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total Phase-In Entitlement	\$ 27,761,972	\$ 23,454,022	\$ 3,276,849	\$ 3,276,849	\$ 3,276,849

	Components of LCFF By Object Code				
	2016-17	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	\$ 18,106,787	\$ 19,912,287	\$ 3,276,849	\$ 3,276,849	\$ 3,276,849
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	3,792,052	3,541,735	-	-	-
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	5,863,132	-	-	-	-
8096 - In-Lieu of Property Taxes	-	-	-	-	-
<i>Property Taxes net of in-lieu</i>	5,863,132	-	-	-	-
TOTAL FUNDING	\$ 27,761,972	\$ 23,454,022	\$ 3,276,849	\$ 3,276,849	\$ 3,276,849
<i>Basic Aid Status</i>					
<i>Less: Excess Taxes</i>					
<i>Less: EPA in Excess to LCFF Funding</i>					
Total Phase-In Entitlement	\$ 27,761,972	\$ 23,454,022	\$ 3,276,849	\$ 3,276,849	\$ 3,276,849
8012 - EPA Receipts (for budget & cashflow)	\$ 3,823,584	\$ 3,541,735	-	-	-

LCFF Calculator Universal Assumptions						
Palo Verde Unified (67181) - Palo Verde - P2 Certification						
Summary of Student Population						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population						
Agency Unduplicated Pupil Count	2,316.00	-	-	-	-	-
COE Unduplicated Pupil Count	9.00	-	-	-	-	-
Total Unduplicated pupil Count	2,325.00	-	-	-	-	-
Rolling %, Supplemental Grant	73.3300%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rolling %, Concentration Grant	73.3300%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
FUNDED ADA						
Adjusted Base Grant ADA						
Grades TK-3	902.93	842.51	-	-	-	-
Grades 4-6	679.41	670.82	-	-	-	-
Grades 7-8	438.69	434.18	-	-	-	-
Grades 9-12	880.33	883.19	-	-	-	-
Total Adjusted Base Grant ADA	2,901.36	2,830.70	-	-	-	-
Necessary Small School ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	2901.36	2830.70	0.00	0.00	0.00	0.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	842.51	-	-	-	-	-
Grades 4-6	670.82	-	-	-	-	-
Grades 7-8	435.22	-	-	-	-	-
Grades 9-12	888.33	-	-	-	-	-
Total Actual ADA	2,836.88	-	-	-	-	-
Funded Difference (Funded ADA less Actual ADA)	64.48	2,830.70	-	-	-	-
LCAP Percentage to Increase or Improve Services						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concen ^t \$	\$ 5,466,973	\$ 25.32%	\$ 0.00%	\$ 0.00%	\$ 0.00%	\$ 0.00%
Current year Percentage to Increase or Improve Si						

Standardized Accounting Code Structure (SACS) Unaudited Actuals

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	2016-17	2017-18
		Unaudited	Budget	Actuals
01	General Fund/County School Service Fund		GS	GS
09	Charter Schools Special Revenue Fund			
10	Special Education Pass-Through Fund			
11	Adult Education Fund			
12	Child Development Fund			
13	Cafeteria Special Revenue Fund		G	G
14	Deferred Maintenance Fund			
15	Pupil Transportation Equipment Fund			
17	Special Reserve Fund for Other Than Capital Outlay Projects			
18	School Bus Emissions Reduction Fund			
19	Foundation Special Revenue Fund			
20	Special Reserve Fund for Postemployment Benefits			
21	Building Fund			
25	Capital Facilities Fund		G	G
30	State School Building Lease-Purchase Fund			
35	County School Facilities Fund		G	G
40	Special Reserve Fund for Capital Outlay Projects		G	G
49	Capital Project Fund for Blended Component Units			
51	Bond Interest and Redemption Fund		G	G
52	Debt Service Fund for Blended Component Units			
53	Tax Override Fund			
56	Debt Service Fund			
57	Foundation Permanent Fund			
61	Cafeteria Enterprise Fund			
62	Charter Schools Enterprise Fund			
63	Other Enterprise Fund			
66	Warehouse Revolving Fund			
67	Self-Insurance Fund			
71	Retiree Benefit Fund			
73	Foundation Private-Purpose Trust Fund			
76	Warrant/Pass-Through Fund			
95	Student Body Fund			
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)			
95A	Changes in Assets and Liabilities (Student Body)			
A	Average Daily Attendance		S	S
ASSET	Schedule of Capital Assets		S	
CA	Unaudited Actuals Certification		S	
CAT	Schedule for Categoricals		S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals		GS	
CHG	Change Order Form			
DEBT	Schedule of Long-Term Liabilities		S	
GANN	Appropriations Limit Calculations		GS	GS
ICR	Indirect Cost Rate Worksheet		GS	
L	Lottery Report		GS	
NCMOE	No Child Left Behind Maintenance of Effort		GS	
PCRAF	Program Cost Report Schedule of Allocation Factors		GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:		
		2016-17	2017-18	Unaudited Budget Actuals
PCR	Program Cost Report			GS
SEA	Special Education Revenue Allocations			
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S	S
SIAA	Summary of Interfund Activities - Actuals			G

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.21%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$18,881,804.78 \$18,881,804.78
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	5.20%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 05, 2017

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Samantha Pelerine
Name
Coordinator, District Fiscal Services
Title
(951) 826-6429
Telephone
spelerine@rcoe.us
E-mail Address

For School District:

Meliton Sanchez
Name
Director of Business Services
Title
760-922-4164 x1230
Telephone
meliton.sanchez@pvusd.us
E-mail Address

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8999	26,453,217.01	0.00	26,453,217.01	27,950,588.00	0.00	27,950,588.00	5.7%
2) Federal Revenue		8100-8299	0.00	3,093,422.11	3,093,422.11	0.00	3,340,052.00	3,340,052.00	8.0%
3) Other State Revenue		8300-8599	1,163,343.54	1,621,769.91	2,785,113.45	528,023.00	1,485,115.00	2,013,138.00	-27.7%
4) Other Local Revenue		8600-8799	1,403.85	1,623,218.56	1,624,622.41	0.00	1,365,975.00	1,365,975.00	-15.9%
5) TOTAL, REVENUES			27,617,964.40	6,338,410.58	33,956,374.98	28,478,611.00	6,191,142.00	34,669,753.00	2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,434,517.68	2,590,369.69	13,024,887.37	11,224,353.00	2,734,632.00	13,958,985.00	7.2%
2) Classified Salaries		2000-2999	4,016,357.18	1,802,195.01	5,818,552.19	4,159,444.00	2,100,634.00	6,260,078.00	7.6%
3) Employee Benefits		3000-3999	5,873,802.32	3,078,933.09	8,952,735.41	6,836,199.00	3,387,237.00	10,223,436.00	14.2%
4) Books and Supplies		4000-4999	1,325,348.98	1,392,710.58	2,718,059.56	1,053,344.00	938,452.00	1,991,796.00	-26.7%
5) Services and Other Operating Expenditures		5000-5999	2,565,345.39	794,368.55	3,359,713.94	3,001,933.00	854,558.00	3,856,491.00	14.8%
6) Capital Outlay		6000-6999	71,198.66	16,985.00	88,183.66	0.00	240,000.00	240,000.00	172.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	82,518.92	82,518.92	0.00	38,715.00	38,715.00	-53.1%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(73,728.32)	73,728.32	0.00	(50,996.00)	50,996.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,212,841.89	9,831,809.16	34,044,651.05	26,224,277.00	10,345,224.00	36,569,501.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
3,405,122.51			(3,493,398.58)	(88,276.07)	(2,254,334.00)	(4,154,082.00)	(1,899,748.00)	(1,899,748.00)	2052.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In		7600-7629	2,592,000.00	0.00	2,592,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out									
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses									
3) Contributions		8980-8999	(3,684,794.61)	3,684,794.61	0.00	(3,594,241.00)	3,594,241.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,276,794.61)	(3,684,794.61)	(2,592,000.00)	(3,594,241.00)	(3,594,241.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,871,672.10)	191,396.03	(2,680,276.07)	(1,339,907.00)	(559,841.00)	(1,899,748.00)	-29.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	6,745,453.73	2,510,465.00	9,255,918.73	3,873,781.63	2,701,861.03	6,575,642.66		-29.0%
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)									
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable Revolving Cash	9711	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00		0.0%
Stores	9712	99,243.69	0.00	99,243.69	111,000.00	0.00	111,000.00		11.8%
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
b) Restricted	9740	0.00	2,701,861.03	2,701,861.03	0.00	2,142,020.03	2,142,020.03		-20.7%
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	9780	0.00	0.00	0.00	39,548.00	0.00	39,548.00	New	
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	1,097,574.00	0.00	1,097,574.00	New	
Unassigned/Unappropriated Amount	9790	3,758,537.94	0.00	3,758,537.94	1,269,752.63	0.00	1,269,752.63		-66.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury	9110	6,694,284.41	1,736,476.64		8,430,761.05			
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00		0.00			
b) in Banks	9120	0.00	0.00		0.00			
c) in Revolving Fund	9130	16,000.00		0.00	16,000.00			
d) with Fiscal Agent	9135	0.00	0.00		0.00			
e) collections awaiting deposit	9140	0.00	0.00		0.00			
2) Investments	9150	0.00	0.00		0.00			
3) Accounts Receivable	9200	92,117.56	1,154,359.46		1,246,477.02			
4) Due from Grantor Government	9290	0.00	233,459.06		233,459.06			
5) Due from Other Funds	9310	200,076.69		0.00	200,076.69			
6) Stores	9320	99,243.69		0.00	99,243.69			
7) Prepaid Expenditures	9330	0.00	0.00		0.00			
8) Other Current Assets	9340	0.00	0.00		0.00			
9) TOTAL, ASSETS		7,101,722.35	3,124,295.16		10,226,017.51			
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	1,135,905.75	125,650.75		1,261,556.50			
2) Due to Grantor Governments	9590	0.00	0.00		0.00			
3) Due to Other Funds	9610	2,092,034.97	260,290.98		2,352,325.95			
4) Current Loans	9640	0.00	0.00		0.00			
5) Unearned Revenue	9650	0.00	36,492.40		36,492.40			
6) TOTAL, LIABILITIES		3,227,940.72	422,434.13		3,650,374.85			
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								

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2016-17 Unaudited Actuals		2017-18 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
			3,873,781.63	2,701,861.03	6,575,642.66		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year	8011	17,114,886.00	0.00	17,114,886.00	18,575,450.00	0.00	18,575,450.00	18,575,450.00	8.5%
Education Protection Account State Aid - Current Year	8012	3,792,052.00	0.00	3,792,052.00	3,545,376.00	0.00	3,545,376.00	3,545,376.00	-6.5%
State Aid - Prior Years	8019	(1,308,754.44)	0.00	(1,308,754.44)	0.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	8021	63,547.60	0.00	63,547.60	63,548.00	0.00	63,548.00	63,548.00	0.0%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	5,475,159.02	0.00	5,475,159.02	5,297,382.00	0.00	5,297,382.00	5,297,382.00	-3.2%
Unsecured Roll Taxes	8042	220,078.41	0.00	220,078.41	220,078.00	0.00	220,078.00	220,078.00	0.0%
Prior Years' Taxes	8043	333,229.81	0.00	333,229.81	333,230.00	0.00	333,230.00	333,230.00	0.0%
Supplemental Taxes	8044	99,386.45	0.00	99,386.45	99,312.00	0.00	99,312.00	99,312.00	-0.1%
Education Revenue Augmentation Fund (ERAf)	8045	(384,305.32)	0.00	(384,305.32)	(443,432.00)	0.00	(443,432.00)	(443,432.00)	15.4%
Community Redevelopment Funds (SB 617/699/1992)	8047	1,047,937.48	0.00	1,047,937.48	259,644.00	0.00	259,644.00	259,644.00	-75.2%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		26,453,217.01	0.00	26,453,217.01	27,950,588.00	0.00	27,950,588.00	27,950,588.00	5.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	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	0.00	0.0%
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,453,217.01		26,453,217.01		27,950,588.00	27,950,588.00	5.7%
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	441,724.01	441,724.01	0.00	439,729.00	439,729.00	-0.5%
Special Education Discretionary Grants		8182	0.00	36,572.96	36,572.96	0.00	51,916.00	51,916.00	42.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic		3010			1,025,610.23	1,025,610.23		1,025,310.00	0.0%
Title I, Part D, Local Delinquent Programs		3025					0.00	0.00	0.0%
Title II, Part A, Educator Quality		4035			299,287.52	299,287.52		273,936.00	-8.5%
Title III, Part A, Immigrant Education Program		4201			1,606.60	1,606.60		2,100.00	30.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		23,639.58	23,639.58			32,399.00	37.1%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00			0.00	0.0%
Other NCLB / Every Student Succeeds Act Career and Technical Education	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00			0.00	0.0%
All Other Federal Revenue	3500-3599	8290		36,388.38	36,388.38			30,482.00	-16.2%
TOTAL, FEDERAL REVENUE		All Other	8290	0.00	1,228,592.83	1,228,592.83	0.00	1,484,180.00	20.8%
OTHER STATE REVENUE				3,093,422.11	3,093,422.11	0.00	3,340,052.00	3,340,052.00	8.0%
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	114,618.00	114,618.00	0.00	116,406.00	116,406.00	1.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements	8550	727,583.00	0.00	727,583.00	104,807.00	0.00	104,807.00	104,807.00	-85.6%
Lottery - Unrestricted and Instructional Materials	8560	435,760.54	151,038.30	586,798.84	423,216.00	132,255.00	555,471.00	555,471.00	-5.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes Pass-Through Revenues from State Sources	8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		(1,125.00)	(1,125.00)			0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	1,357,238.61	1,357,238.61	0.00	1,236,454.00	1,236,454.00	-8.9%
TOTAL.. OTHER STATE REVENUE			1,163,343.54	1,621,769.91	2,785,113.45	528,023.00	1,485,115.00	2,013,138.00	-27.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615	0.00	0.00		0.00	0.00		0.00	0.0%
Unsecured Roll	8616	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	0.0%
Supplemental Taxes	8618	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	0.0%
Other	8622	0.00	0.00		0.00	0.00		0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction	8625	0.00	0.00		0.00	0.00		0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes	8629	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	0.0%
Sale of Publications	8632	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	0.0%
All Other Sales	8639	0.00	0.00		0.00	0.00		0.00	0.0%
Leases and Rentals	8650	0.00	0.00		0.00	0.00		0.00	0.0%
Interest	8660	0.00	57,069.73		57,069.73	0.00	40,000.00	40,000.00	-29.9%
Net Increase (Decrease) in the Fair Value of Investments	8662	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	0.0%
Non-Resident Students	8672	0.00	0.00		0.00	0.00		0.00	0.0%
Transportation Fees From Individuals	8673	0.00	0.00		0.00	0.00		0.00	0.0%
Interagency Services	8677	0.00	0.00		0.00	0.00		0.00	0.0%
Mitigation/Developer Fees	8681	0.00	0.00		0.00	0.00		0.00	0.0%
All Other Fees and Contracts	8689	0.00	0.00		0.00	0.00		0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50% Adjustment)	Resource Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
Pass-Through Revenues From Local Sources	8691		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8697		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition	8699		1,403.86	154,167.83	155,571.68	0.00	0.00	-100.0%
All Other Transfers In	8710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers	6500	8791		1,411,981.00	1,411,981.00		1,325,975.00	1,325,975.00
From Districts or Charter Schools	6500	8792		0.00	0.00		0.00	0.0%
From County Offices	6500	8793		0.00	0.00		0.00	0.0%
ROC/P Transfers	6360	8791		0.00	0.00		0.00	0.0%
From Districts or Charter Schools	6360	8792		0.00	0.00		0.00	0.0%
From County Offices	6360	8793		0.00	0.00		0.00	0.0%
From JPAs	6360							
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8799	0.00	0.00	0.00	0.00	0.00	0.0%
<u>TOTAL OTHER LOCAL REVENUE</u>			1,403.85	1,623,218.56	1,624,622.41	0.00	1,365,975.00	1,365,975.00
<u>TOTAL REVENUES</u>			27,617,964.40	6,338,410.58	33,956,374.98	28,478,611.00	6,191,142.00	34,669,753.00
								2.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals		2017-18 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	8,586,618.22	1,878,966.36	10,465,586.58	9,081,744.00	1,925,364.00	11,007,108.00 5.2%
Certificated Pupil Support Salaries	1200	438,074.91	421,710.80	859,785.71	531,841.00	425,618.00	957,459.00 11.4%
Certificated Supervisors' and Administrators' Salaries	1300	1,205,621.54	209,936.58	1,415,558.12	1,420,450.00	276,748.00	1,697,198.00 19.9%
Other Certificated Salaries	1900	204,203.01	79,753.95	283,956.96	190,318.00	106,902.00	297,220.00 4.7%
TOTAL, CERTIFICATED SALARIES		10,434,517.68	2,590,369.69	13,024,887.37	11,224,353.00	2,734,632.00	13,958,985.00 7.2%
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	337,165.50	1,226,373.24	1,563,538.74	110,744.00	1,428,045.00	1,538,789.00 -1.6%
Classified Support Salaries	2200	1,646,410.10	256,406.74	1,902,816.84	1,680,719.00	275,792.00	1,956,511.00 2.8%
Classified Supervisors' and Administrators' Salaries	2300	289,787.36	105,775.71	395,563.07	325,836.00	172,728.00	498,564.00 26.0%
Clerical, Technical and Office Salaries	2400	1,527,487.74	127,321.98	1,654,809.72	1,554,915.00	131,790.00	1,686,705.00 1.9%
Other Classified Salaries	2900	215,506.48	86,317.34	301,823.82	487,230.00	92,279.00	579,509.00 92.0%
TOTAL, CLASSIFIED SALARIES		4,016,357.18	1,802,195.01	5,818,552.19	4,159,444.00	2,100,634.00	6,260,078.00 7.6%
EMPLOYEE BENEFITS							
STRS	3101-3102	1,287,581.71	1,372,037.76	2,659,619.47	1,608,805.00	1,437,411.00	3,046,216.00 14.5%
PERS	3201-3202	514,153.15	254,661.02	768,814.17	624,377.00	340,399.00	964,776.00 25.5%
OASDI//Medicare/Alternative	3301-3302	438,494.66	171,608.56	610,103.22	484,220.00	205,318.00	689,538.00 13.0%
Health and Welfare Benefits	3401-3402	2,303,253.13	909,450.00	3,212,703.13	2,946,851.00	1,037,098.00	3,983,949.00 24.0%
Unemployment Insurance	3501-3502	6,993.87	2,126.35	9,120.22	7,690.00	2,416.00	10,106.00 10.8%
Workers' Compensation	3601-3602	908,383.16	276,399.62	1,184,782.78	964,878.00	363,270.00	1,268,148.00 7.0%
OPPEB, Allocated	3701-3702	75,104.88	27,815.20	102,920.08	113,311.00	30,512.00	143,823.00 39.7%
OPPEB, Active Employees	3751-3752	339,073.87	64,834.58	403,908.45	86,067.00	30,813.00	116,880.00 -7.1%
Other Employee Benefits	3901-3902	763.89	0.00	763.89	0.00	0.00	0.00 -100.0%
TOTAL, EMPLOYEE BENEFITS		5,873,802.32	3,078,933.09	8,952,735.41	6,836,199.00	3,387,237.00	10,223,436.00 14.2%
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	415,226.09	712,189.32	1,127,415.41	25,000.00	77,019.00	102,019.00 -91.0%
Books and Other Reference Materials	4200	10,756.50	61,407.18	72,163.68	2,880.00	6,311.00	9,191.00 -87.3%
Materials and Supplies	4300	787,787.06	336,399.93	1,124,186.99	1,005,464.00	835,298.00	1,840,762.00 63.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment	4400	111,579.33	282,714.15	394,293.48	20,000.00	19,824.00	39,824.00	-39.9%	
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES		1,325,348.98	1,392,710.58	2,718,059.56	1,053,344.00	938,452.00	1,991,796.00	-26.7%	
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences	5200	71,495.54	114,283.65	185,779.19	7,542.00	92,417.00	99,959.00	-46.2%	
Dues and Memberships	5300	22,772.17	4,606.63	27,378.80	3,240.00	35,240.00	38,480.00	40.5%	
Insurance	5400 - 5450	231,215.00	0.00	231,215.00	237,500.00	0.00	237,500.00	2.7%	
Operations and Housekeeping Services	5500	975,472.61	34,306.40	1,009,779.01	1,161,370.00	35,664.00	1,197,034.00	18.5%	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	180,809.75	65,211.04	246,020.79	226,777.00	99,894.00	326,671.00	32.8%	
Transfers of Direct Costs	5710	(43,372.01)	43,372.01	0.00	(35,612.00)	35,612.00	0.00	0.0%	
Transfers of Direct Costs - Interfund Professional/Consulting Services and Operating Expenditures	5750	(267.84)	0.00	(267.84)	(250.00)	0.00	(250.00)	-6.7%	
Communications	5800	1,100,449.34	517,226.86	1,617,676.20	1,399,866.00	497,056.00	1,896,922.00	17.3%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		26,770.83	15,361.96	42,132.79	1,500.00	58,675.00	60,175.00	42.6%	
		2,565,345.39	794,368.55	3,359,713.94	3,001,933.00	854,558.00	3,856,491.00	14.8%	

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,985.00	16,985.00	0.00	240,000.00	240,000.00	1313.0%
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	39,303.65	0.00	39,303.65	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	31,895.01	0.00	31,895.01	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			71,198.66	16,985.00	88,183.66	0.00	240,000.00	240,000.00	172.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	82,518.92	82,518.92	0.00	38,715.00	38,715.00	-53.1%
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	0.00	0.0%
To County Offices		6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		6500	7223	0.00	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	0.00	0.0%
To County Offices		6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	82,518.92	82,518.92	0.00	38,715.00	38,715.00	-53.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(73,728.32)	73,728.32	0.00	(50,996.00)	50,996.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(73,728.32)	73,728.32	0.00	(50,996.00)	50,996.00	0.00	0.0%
TOTAL, EXPENDITURES			24,212,841.89	9,831,809.16	34,044,651.05	26,224,277.00	10,345,224.00	36,569,501.00	7.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,592,000.00	0.00	2,592,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,592,000.00	0.00	2,592,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings									
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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,684,794.61)	3,684,794.61	0.00	(3,594,241.00)	3,594,241.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,684,794.61)	3,684,794.61	0.00	(3,594,241.00)	3,594,241.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(6,276,794.61)	3,684,794.61	(2,592,000.00)	(3,594,241.00)	3,594,241.00	0.00	-100.0%
(a - b + c - d + e)									

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals		2017-18 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES							
1) LCFF Sources	8010-8099	26,453,217.01	0.00	26,453,217.01	27,950,588.00	0.00	27,950,588.00 5.7%
2) Federal Revenue	8100-8299	0.00	3,093,422.11	3,093,422.11	0.00	3,340,052.00	3,340,052.00 8.0%
3) Other State Revenue	8300-8599	1,163,343.54	1,621,769.91	2,785,113.45	528,023.00	1,485,115.00	2,013,138.00 -27.7%
4) Other Local Revenue	8600-8799	1,403.85	1,623,218.56	1,624,622.41	0.00	1,365,975.00	1,365,975.00 -15.9%
5) TOTAL, REVENUES		27,617,964.40	6,335,410.58	33,956,374.98	28,478,611.00	6,191,142.00	34,669,753.00 2.1%
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	1000-1999	13,659,724.71	7,141,051.39	20,800,776.10	14,280,960.00	7,079,496.00	21,360,456.00 2.7%
2) Instruction - Related Services	2000-2999	2,682,374.41	700,005.18	3,382,379.59	3,009,027.00	840,008.00	3,849,035.00 13.8%
3) Pupil Services	3000-3999	2,694,081.52	889,429.74	3,553,511.26	3,061,542.00	868,801.00	3,930,333.00 10.6%
4) Ancillary Services	4000-4999	267,504.73	8,572.07	276,076.80	197,284.00	0.00	197,284.00 -28.5%
5) Community Services	5000-5999	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
6) Enterprise	6000-6999	(150,052.39)	0.00	(150,052.39)	16,236.00	0.00	16,236.00 -110.8%
7) General Administration	7000-7999	1,984,877.52	115,100.39	2,099,977.91	2,184,167.00	326,403.00	2,510,570.00 19.6%
8) Plant Services	8000-8999	3,074,331.39	925,131.47	3,999,462.86	3,475,061.00	1,191,801.00	4,666,862.00 16.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	82,518.92	82,518.92	0.00	38,715.00 -53.1%
10) TOTAL, EXPENDITURES		24,212,841.89	9,831,809.16	34,044,651.05	26,224,277.00	10,345,224.00	36,569,501.00 7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)							
D. OTHER FINANCING SOURCES/USES		3,405,122.51	(3,493,398.58)	(88,276.07)	2,254,334.00	(4,154,082.00)	(1,899,748.00) 2052.1%
1) Interfund Transfers	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
a) Transfers In							
b) Transfers Out	7600-7629	2,592,000.00	0.00	2,592,000.00	0.00	0.00	0.00 -100.0%
2) Other Sources/Uses	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
a) Sources	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
b) Uses	8980-8999	(3,684,794.61)	3,684,794.61	0.00	(3,594,241.00)	3,594,241.00	0.00 0.0%
3) Contributions							
4) TOTAL, OTHER FINANCING SOURCES/USES	(6,276,794.61)	3,684,794.61	(2,592,000.00)	(3,594,241.00)	3,594,241.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			(2,871,672.10)	191,396.03	(2,680,276.07)	(1,339,907.00)	(559,841.00)	(1,899,748.00)	-29.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791	6,745,453.73	2,510,465.00	9,255,918.73	3,873,781.63	2,701,861.03	6,575,642.66		-29.0%
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)		6,745,453.73	2,510,465.00	9,255,918.73	3,873,781.63	2,701,861.03	6,575,642.66		-29.0%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
e) Adjusted Beginning Balance (F1c + F1d)		6,745,453.73	2,510,465.00	9,255,918.73	3,873,781.63	2,701,861.03	6,575,642.66		-29.0%
2) Ending Balance, June 30 (E + F1e)		3,873,781.63	2,701,861.03	6,575,642.66	2,533,874.63	2,142,020.03	4,675,894.66		-28.9%
Components of Ending Fund Balance									
a) Nonspendable	9711	16,000.00	0.00	16,000.00	16,000.00	0.00	16,000.00		0.0%
Revolving Cash									
Stores	9712	99,243.69	0.00	99,243.69	111,000.00	0.00	111,000.00		11.8%
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
b) Restricted	9740	0.00	2,701,861.03	2,701,861.03	0.00	2,142,020.03	2,142,020.03		-20.7%
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
d) Assigned	9780	0.00	0.00	0.00	39,548.00	0.00	39,548.00		0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	1,097,574.00	0.00	1,097,574.00	New	
Unassigned/Unappropriated Amount	9790	3,758,537.94	0.00	3,758,537.94	1,269,752.63	0.00	1,269,752.63		-66.2%

Palo Verde Unified
Riverside County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

33 67181 0000000
Form 01

Resource	Description	2016-17		2017-18	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	94,846.60	69,475.60		
6230	California Clean Energy Jobs Act	130,000.00	130,000.00		
6264	Educator Effectiveness (15-16)	74,033.95	74,033.95		
6300	Lottery: Instructional Materials	132,143.57	189,398.57		
6500	Special Education	8,162.63	8,162.63		
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	59,046.00	59,476.00		
7338	College Readiness Block Grant	99,851.00	99,851.00		
9010	Other Restricted Local	2,103,777.28	1,511,622.28		
	Total, Restricted Balance	2,701,861.03	2,142,020.03		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Palo Verde Unified
Riverside County

33 67181 0000000
Form 13

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	1,388,983.65	1,286,000.00	-7.4%
3) Other State Revenue		8300-8599	102,498.71	98,200.00	-4.2%
4) Other Local Revenue		8600-8799	196,399.17	200,850.00	2.3%
5) TOTAL, REVENUES			1,687,881.53	1,585,050.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	512,764.64	578,271.00	12.8%
3) Employee Benefits		3000-3999	291,433.06	336,171.00	15.4%
4) Books and Supplies		4000-4999	783,385.11	779,050.00	-0.6%
5) Services and Other Operating Expenditures		5000-5999	19,648.04	21,225.00	8.0%
6) Capital Outlay		6000-6999	13,253.25	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			1,620,484.10	1,714,717.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,397.43	(129,667.00)	-292.4%
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)			67,397.43	(129,667.00)	-292.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		184,269.34	251,666.77	36.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,269.34	251,666.77	36.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,269.34	251,666.77	36.6%
2) Ending Balance, June 30 (E + F1e)			251,666.77	121,999.77	-51.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		10,146.72	6,000.00	-40.9%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		241,520.05	115,999.77	-52.0%
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		280,197.77		
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		175,636.06		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		10,146.72		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			465,980.55		
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		14,313.78		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		200,000.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			214,313.78		
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)			251,666.77		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,375,730.40	1,286,000.00	-6.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	13,253.25	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,388,983.65	1,286,000.00	-7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	102,498.71	98,200.00	-4.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			102,498.71	98,200.00	-4.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	193,977.97	200,000.00	3.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,230.37	850.00	-30.9%
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	1,190.83	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			196,399.17	200,850.00	2.3%
TOTAL, REVENUES			1,687,881.53	1,585,050.00	-6.1%

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	393,041.87	439,464.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	92,563.51	111,482.00	20.4%
Clerical, Technical and Office Salaries		2400	27,159.26	27,325.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			512,764.64	578,271.00	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,543.47	89,811.00	41.3%
OASDI/Medicare/Alternative		3301-3302	36,412.60	44,238.00	21.5%
Health and Welfare Benefits		3401-3402	143,594.52	156,870.00	9.2%
Unemployment Insurance		3501-3502	244.09	289.00	18.4%
Workers' Compensation		3601-3602	32,161.00	36,269.00	12.8%
OPEB, Allocated		3701-3702	5,227.79	3,649.00	-30.2%
OPEB, Active Employees		3751-3752	10,249.59	5,045.00	-50.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			291,433.06	336,171.00	15.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,998.38	51,550.00	1.1%
Noncapitalized Equipment		4400	1,599.00	0.00	-100.0%
Food		4700	730,787.73	727,500.00	-0.4%
TOTAL, BOOKS AND SUPPLIES			783,385.11	779,050.00	-0.6%

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		6,340.44	5,800.00	-8.5%
Dues and Memberships	5300		362.64	375.00	3.4%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		4,653.52	6,500.00	39.7%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		267.84	250.00	-6.7%
Professional/Consulting Services and Operating Expenditures	5800		8,023.60	8,300.00	3.4%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,648.04	21,225.00	8.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		13,253.25	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,253.25	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		0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,620,484.10	1,714,717.00	5.8%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Palo Verde Unified
Riverside County

33 67181 0000000
Form 13

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,388,983.65	1,286,000.00	-7.4%
3) Other State Revenue		8300-8599	102,498.71	98,200.00	-4.2%
4) Other Local Revenue		8600-8799	196,399.17	200,850.00	2.3%
5) TOTAL, REVENUES			1,687,881.53	1,585,050.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,618,885.10	1,714,717.00	5.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,599.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,620,484.10	1,714,717.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			67,397.43	(129,667.00)	-292.4%
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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Palo Verde Unified
Riverside County

33 67181 0000000
Form 13

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,397.43	(129,667.00)	-292.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		184,269.34	251,666.77	36.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,269.34	251,666.77	36.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,269.34	251,666.77	36.6%
2) Ending Balance, June 30 (E + F1e)			251,666.77	121,999.77	-51.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		10,146.72	6,000.00	-40.9%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		241,520.05	115,999.77	-52.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	143,163.81	35,511.53
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	98,356.24	80,488.24
Total, Restricted Balance		241,520.05	115,999.77

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		46,291.27	400.00	-99.1%
5) TOTAL, REVENUES			46,291.27	400.00	-99.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,291.27	400.00	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,291.27	400.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		42,088.35	88,379.62	110.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,088.35	88,379.62	110.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,088.35	88,379.62	110.0%
2) Ending Balance, June 30 (E + F1e)			88,379.62	88,779.62	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		88,379.62	88,379.62	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	87,334.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(86,934.00)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		87,181.51		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Fund	9130		0.00		
d) with Fiscal Agent	9135		0.00		
e) collections awaiting deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		1,198.11		
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			88,379.62		
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)			88,379.62		

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	597.23	400.00	-33.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	45,694.04	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,291.27	400.00	-99.1%
TOTAL, REVENUES			46,291.27	400.00	-99.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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					
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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,291.27	400.00	-99.1%
5) TOTAL, REVENUES			46,291.27	400.00	-99.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			46,291.27	400.00	-99.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,291.27	400.00	-99.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		42,088.35	88,379.62	110.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,088.35	88,379.62	110.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,088.35	88,379.62	110.0%
2) Ending Balance, June 30 (E + F1e)			88,379.62	88,779.62	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		88,379.62	88,379.62	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	87,334.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	(86,934.00)	New

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	88,379.62	88,379.62
Total, Restricted Balance		88,379.62	88,379.62

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	294.60	200.00	-32.1%
5) TOTAL, REVENUES			294.60	200.00	-32.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			294.60	200.00	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions					
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.0%
			0.00	0.00	0.0%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Palo Verde Unified
Riverside County

33 67181 0000000
Form 35

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			294.60	200.00	-32.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		36,360.75	36,655.35	0.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,360.75	36,655.35	0.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,360.75	36,655.35	0.8%
2) Ending Balance, June 30 (E + F1e)			36,655.35	36,855.35	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		36,655.35	36,855.35	0.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		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		36,563.50		
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		91.85		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			36,655.35		
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)			36,655.35		

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

33 67181 0000000

Form 35

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	294.60	200.00	-32.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			294.60	200.00	-32.1%
TOTAL, REVENUES			294.60	200.00	-32.1%

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%

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

Palo Verde Unified
Riverside County

33 67181 0000000
Form 35

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%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294.60	200.00	-32.1%
5) TOTAL, REVENUES			294.60	200.00	-32.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			294.60	200.00	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			294.60	200.00	-32.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		36,360.75	36,655.35	0.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,360.75	36,655.35	0.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,360.75	36,655.35	0.8%
2) Ending Balance, June 30 (E + F1e)			36,655.35	36,855.35	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		36,655.35	36,855.35	0.5%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
7710	State School Facilities Projects	36,655.35	36,855.35
Total, Restricted Balance		36,655.35	36,855.35

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	522,157.63	402,250.00	-23.0%
5) TOTAL, REVENUES			522,157.63	402,250.00	-23.0%
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	1,200,494.57	1,194,315.00	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,200,494.57	1,194,315.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(678,336.94)	(792,065.00)	16.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	2,592,000.00	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			2,592,000.00	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)			1,913,663.06	(792,065.00)	-141.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		660,103.85	2,492,889.67	277.7%
b) Audit Adjustments	9793		(80,877.24)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			579,226.61	2,492,889.67	330.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,226.61	2,492,889.67	330.4%
2) Ending Balance, June 30 (E + F1e)			2,492,889.67	1,700,824.67	-31.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		2,492,889.67	1,700,824.67	-31.8%
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		140,013.71		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Fund	9130		0.00		
d) with Fiscal Agent	9135		0.00		
e) collections awaiting deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		626.70		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		2,352,249.26		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			2,492,889.67		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		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)			2,492,889.67		

Description	Resource Codes	Object Codes	2016-17	2017-18	Percent Difference
			Unaudited Actuals	Budget	
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	0.0%
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	519,513.68	400,000.00	-23.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,643.95	2,250.00	-14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			522,157.63	402,250.00	-23.0%
TOTAL, REVENUES			522,157.63	402,250.00	-23.0%

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

Palo Verde Unified
Riverside County

33 67181 0000000
Form 40

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	338,919.98	393,061.00	16.0%
Other Debt Service - Principal		7439	861,574.59	801,254.00	-7.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,200,494.57	1,194,315.00	-0.5%
TOTAL, EXPENDITURES			1,200,494.57	1,194,315.00	-0.5%

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		2,592,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,592,000.00	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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,592,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	522,157.63	402,250.00	-23.0%
5) TOTAL, REVENUES			522,157.63	402,250.00	-23.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,200,494.57	1,194,315.00	-0.5%
10) TOTAL, EXPENDITURES			1,200,494.57	1,194,315.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(678,336.94)	(792,065.00)	16.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,592,000.00	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			2,592,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,913,663.06	(792,065.00)	-141.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		660,103.85	2,492,889.67	277.7%
b) Audit Adjustments	9793		(80,877.24)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			579,226.61	2,492,889.67	330.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,226.61	2,492,889.67	330.4%
2) Ending Balance, June 30 (E + F1e)			2,492,889.67	1,700,824.67	-31.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Expenditures	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		2,492,889.67	1,700,824.67	-31.8%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	2,492,889.67	1,700,824.67
Total, Restricted Balance		2,492,889.67	1,700,824.67

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,621.22	0.00	-100.0%
4) Other Local Revenue		8600-8799	864,556.94	0.00	-100.0%
5) TOTAL, REVENUES			870,178.16	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	819,075.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			819,075.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,103.16	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)			51,103.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,245,142.34	1,296,245.50	4.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,245,142.34	1,296,245.50	4.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,245,142.34	1,296,245.50	4.1%
2) Ending Balance, June 30 (E + F1e)			1,296,245.50	1,296,245.50	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		1,296,245.50	1,296,245.50	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		1,296,245.50		
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		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			1,296,245.50		
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		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,296,245.50		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,621.22	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,621.22	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	729,219.53	0.00	-100.0%
Unsecured Roll		8612	36,218.28	0.00	-100.0%
Prior Years' Taxes		8613	60,064.28	0.00	-100.0%
Supplemental Taxes		8614	32,418.02	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,636.83	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			864,556.94	0.00	-100.0%
TOTAL, REVENUES			870,178.16	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Palo Verde Unified
Riverside County

33 67181 0000000
Form 51

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	510,980.45	0.00	-100.0%
Bond Interest and Other Service Charges		7434	308,094.55	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			819,075.00	0.00	-100.0%
TOTAL, EXPENDITURES			819,075.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,621.22	0.00	-100.0%
4) Other Local Revenue		8600-8799	864,556.94	0.00	-100.0%
5) TOTAL, REVENUES			870,178.16	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	819,075.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			819,075.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			51,103.16	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,103.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,245,142.34	1,296,245.50	4.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,245,142.34	1,296,245.50	4.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,245,142.34	1,296,245.50	4.1%
2) Ending Balance, June 30 (E + F1e)			1,296,245.50	1,296,245.50	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		1,296,245.50	1,296,245.50	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	1,296,245.50	1,296,245.50
Total, Restricted Balance		1,296,245.50	1,296,245.50

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)	2,856.86	2,835.11	2,895.18	2,804.84	2,804.84	2,856.86
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)	2,856.86	2,835.11	2,895.18	2,804.84	2,804.84	2,856.86
5. District Funded County Program ADA	6.18	6.18	6.18	2.91	2.91	2.91
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)	6.18	6.18	6.18	2.91	2.91	2.91
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,863.04	2,841.29	2,901.36	2,807.75	2,807.75	2,859.77
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	479,033.00		479,033.00			479,033.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	479,033.00	0.00	479,033.00	0.00	0.00	479,033.00
Capital assets being depreciated:						
Land Improvements		0.00				0.00
Buildings	67,188,815.00		67,188,815.00	16,985.00		67,205,800.00
Equipment	6,324,139.00		6,324,139.00	84,452.00		6,408,591.00
Total capital assets being depreciated	73,512,954.00	0.00	73,512,954.00	101,437.00	0.00	73,614,391.00
Accumulated Depreciation for:						
Land Improvements		0.00				0.00
Buildings	(19,597,017.00)		(19,597,017.00)		(1,343,232.00)	(20,940,249.00)
Equipment	(4,495,946.00)	1.00	(4,495,945.00)		(221,214.00)	(4,717,159.00)
Total accumulated depreciation	(24,092,963.00)	1.00	(24,092,962.00)		(1,564,446.00)	(25,657,408.00)
Total capital assets being depreciated, net	49,419,991.00	1.00	49,419,992.00		(1,463,009.00)	47,956,983.00
Governmental activity capital assets, net	49,899,024.00	1.00	49,899,025.00		(1,463,009.00)	48,436,016.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00				0.00
Work in Progress		0.00				0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I Basic Part A	Title I Basic Part A	Special Ed IDEA Local Asst Entitlement	Special Ed IDEA Local Asst Ent Private School	Special Ed IDEA Local Asst Ent Part B	Special Ed IDEA Pre-School
FEDERAL CATALOG NUMBER	84.01	84.01	84.027	84.027	84.027	84.1173
RESOURCE CODE	3010	3010	3310	3311	3312	3315
REVENUE OBJECT	8290	8290	8181	8990	8990	8182
LOCAL DESCRIPTION (if any)	2015-16	2016-17		2015-16	2016-17	2015-16
AWARD						
1. Prior Year Carryover			3,668.00	6,162.10		
2. a. Current Year Award		1,145,312.00	442,426.00		2,901.00	
b. Transferability (NCLB/ESSA)						
c. Other Adjustments				2,633.00		
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	0.00	1,145,312.00	442,426.00	2,633.00	2,901.00	0.00
3. Required Matching Funds/Other						
4. Total Available Award			(71,898.00)		66,364.00	
(sum lines 1, 2d, & 3)	287,551.83	1,145,312.00	374,196.00	8,795.10	2,901.00	66,364.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year				6,162.10		
6. Cash Received in Current Year	287,551.83	344,207.00	192,602.00	2,633.00	2,901.00	66,364.00
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6, & 7)	287,551.83	344,207.00	192,602.00	8,795.10	2,901.00	66,364.00
EXPENDITURES						
9. Donor-Authorized Expenditures						
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	287,551.83	827,293.40	374,196.00	1,164.01	0.00	66,364.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	89,235.00	(483,086.40)	(181,594.00)	7,631.09	2,901.00	0.00
a. Unearned Revenue				7,631.09	2,901.00	
b. Accounts Payable						
c. Accounts Receivable						
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	318,018.60	0.00	7,631.09	2,901.00	0.00
15. If Carryover is allowed, enter line 14 amount here		318,018.60		7,631.09	2,901.00	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	287,551.83	827,293.40	374,196.00	1,164.01	0.00	66,364.00
						1,287.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Special Ed IDEA Pre-School Federal Preschool Disproportionality	IDEA Preschool Local	Disp. IDEA Preschool Local	IDEA Preschool Staff Development	IDEA Early Intervention Grants	Carl Perkins
84.173	3318	3320	3332	3345	3385	3550
3315	8990	8182	8182	8182	8182	8290
8182						
2016-17						
AWARD						
1. Prior Year Carryover						
2. a. Current Year Award	11,572.00	43,696.00		118.00	986.00	36,589.00
b. Transferability (NCLB/ESSA)						
c. Other Adjustments	328.35		3,677.40			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)						
11,900.35	0.00	47,373.40	0.00	118.00	986.00	36,589.00
(1,940.00)	1,940.00	(4,527.00)	4,527.00			
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2d, & 3)	9,960.35	1,940.00	42,846.40	4,527.00	118.00	986.00
REVENUES						
5. Unearned Revenue Deferred from Prior Year						
6. Cash Received in Current Year	2,259.35	1,940.00	7,100.40	4,527.00		483.00
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6, & 7)	2,259.35	1,940.00	7,100.40	4,527.00	0.00	483.00
EXPENDITURES						
9. Donor-Authorized Expenditures	5,413.81	450.00	22,321.15	4,527.00	118.00	966.00
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	5,413.81	450.00	22,321.15	4,527.00	118.00	966.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	328.35					
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)						
a. Unearned Revenue	(2,826.11)	1,490.00	(15,220.75)	0.00	(118.00)	(483.00)
b. Accounts Payable	3,259.54	1,490.00	20,525.25			(28,702.56)
c. Accounts Receivable	6,414.00		35,746.00		118.00	483.00
14. Unused Grant Award Calculation (line 4 minus line 9)						
15. If Carryover is allowed, enter line 14 amount here	4,546.54	1,490.00	20,525.25	0.00	0.00	200.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,413.81	450.00	22,321.15	4,527.00	118.00	966.00
						36,388.38

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title II	Title II	Title II	Title III Immigrant	Title III LEP	Title III LEP	Title III LEP
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4035	4035	4035	4201	4203	4203	4203
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	2014-15	2015-16	2016-17		2014-15	2015-16	2016-17
AWARD							
1. Prior Year Carryover	195,051.08				4,346.12	0.00	
2. a. Current Year Award		275,906.00	274,138.00			35,445.00	34,908.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	275,906.00	274,138.00		0.00	35,445.00	34,908.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	195,051.08	275,906.00	274,138.00		4,346.12	35,445.00	34,908.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	8,380.08						
6. Cash Received in Current Year	12,776.00				525.00	4,346.12	4,515.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	21,156.08	0.00	0.00		525.00	4,346.12	4,515.00
EXPENDITURES							
9. Donor-Authorized Expenditures	195,051.08	15,001.44			1,606.60	4,346.12	19,293.46
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	195,051.08	15,001.44	0.00		1,606.60	4,346.12	19,293.46
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(173,895.00)	(15,001.44)	0.00	(1,081.60)	0.00	(14,778.46)	0.00
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	260,904.56	274,138.00	1,081.60		14,778.46	
15. If Carryover is allowed, enter line 14 amount here		260,904.56	274,138.00	641.40	0.00	16,151.54	34,908.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	195,051.08	15,001.44	0.00	1,606.60	4,346.12	19,293.46	0.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Head Start	Head Start	TOTAL
AWARD			
1. Prior Year Carryover	74,944.23		573,010.36
2. a. Current Year Award		1,136,853.00	3,443,078.00
b. Transferability (NCLB/ESSA)			0.00
c. Other Adjustments			6,638.75
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	1,136,853.00	3,449,716.75
3. Required Matching Funds/Other			(5,534.00)
4. Total Available Award (sum lines 1, 2d, & 3)	74,944.23	1,136,853.00	4,017,193.11
REVENUES			
5. Unearned Revenue Deferred from Prior Year			14,542.18
6. Cash Received in Current Year	74,944.23	829,385.68	1,848,033.43
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	74,944.23	829,385.68	1,862,575.61
EXPENDITURES			
9. Donor-Authorized Expenditures	74,944.23	1,052,046.96	2,990,330.47
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	74,944.23	1,052,046.96	2,990,330.47
12. Amounts Included in Line 6 above for Prior Year Adjustments			89,563.35
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(222,661.28)	(1,038,191.51)
a. Unearned Revenue			35,806.88
b. Accounts Payable			0.00
c. Accounts Receivable		222,661.28	1,163,567.74
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	84,806.04	1,026,862.64
15. If Carryover is allowed, enter line 14 amount here		84,806.04	1,026,862.64
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	74,944.23	1,052,046.96	2,990,330.47

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

STATE PROGRAM NAME		TUPE	Agricultural Incentive	TOTAL
Emergency Repair Program Williams	6225	6690	7010	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	2013-14			
AWARD				
1. Prior Year Carryover	7,841.61	1,125.00		8,966.61
2. a. Current Year Award				10,119.00
b. Other Adjustments		(1,125.00)		(1,125.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	(1,125.00)	10,119.00	8,994.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,841.61	0.00	10,119.00	17,960.61
REVENUES				
5. Unearned Revenue Deferred from Prior Year	7,841.61			7,841.61
6. Cash Received in Current Year		(1,125.00)	10,119.00	8,994.00
7. Contributed Matching Funds		1,125.00		1,125.00
8. Total Available (sum lines 5, 6, & 7)	7,841.61	0.00	10,119.00	17,960.61
EXPENDITURES				
9. Donor-Authorized Expenditures	7,841.61		9,433.48	17,275.09
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	7,841.61	0.00	9,433.48	17,275.09
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	685.52	685.52
a. Unearned Revenue			685.52	685.52
b. Accounts Payable				0.00
c. Accounts Receivable				0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	685.52	685.52
15. If Carryover is allowed, enter line 14 amount here		0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,841.61	(1,125.00)	9,433.48	16,150.09

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

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

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi Cal	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	2015-16	
AWARD		
1. Prior Year Restricted Ending Balance	53,485.47	53,485.47
2. a. Current Year Award	58,998.75	58,998.75
b. Other Adjustments	0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	58,998.75	58,998.75
3. Required Matching Funds/Other	0.00	
4. Total Available Award (sum lines 1, 2c, & 3)	112,484.22	112,484.22
REVENUES		
5. Cash Received in Current Year	58,998.75	58,998.75
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	58,998.75	58,998.75
EXPENDITURES		
10. Donor-Authorized Expenditures	17,637.62	17,637.62
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	17,637.62	17,637.62
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	94,846.60	94,846.60

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	California Clean Energy Jobs Act (Proposition 39) 6230 8590 PY	Educator Effectiveness 6264 8590 2015-16	Restricted Lottery 6300 8560	Special Education AB 602 6500 8791	Special Education Local Assistance 6501 8590	Special Ed Infant 6510 8311	Mental Health 6512 8590
AWARD							
1. Prior Year Restricted Ending Balance	130,000.00	169,193.38	121,275.18		0.10	57,720.74	8,056.54
2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b)			151,038.30	1,325,302.00 81,408.00		114,618.00 283.00	170,804.00
3. Required Matching Funds/Other	0.00	0.00	151,038.30	1,406,710.00 1,937,181.64	283.00	114,618.00 172,338.74	170,804.00
4. Total Available Award (sum lines 1, 2c, & 3)	130,000.00	169,193.38	272,313.48	3,343,891.64	283.10		178,860.54
REVENUES							
5. Cash Received in Current Year			70,015.10	1,302,039.00	283.00	114,618.00	130,772.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	81,023.20	104,671.00	0.00	0.00	40,032.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	81,023.20	104,671.00	0.00	0.00	40,032.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	151,038.30	3,343,891.64	283.00	114,618.00	170,804.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	95,159.43	140,169.91	3,343,891.64	283.10	113,292.74		178,860.54
12. Total Expenditures (line 10 plus line 11)	0.00	95,159.43	140,169.91	3,343,891.64	283.10	113,292.74	178,860.54
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	130,000.00	74,033.95	132,143.57	0.00	0.00	59,046.00	0.00

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

STATE PROGRAM NAME	Special Ed Equipment	College Readiness	TOTAL
RESOURCE CODE	6531	7338	
REVENUE OBJECT	8791	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	5,078.97		491,324.91
2. a. Current Year Award	5,271.00	99,851.00	1,866,884.30
b. Other Adjustments			81,691.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,271.00	99,851.00	1,948,575.30
3. Required Matching Funds/Other			1,937,181.64
4. Total Available Award (sum lines 1, 2c, & 3)	10,349.97	99,851.00	0.00
REVENUES			4,377,081.85
5. Cash Received in Current Year	2,636.00	99,851.00	1,720,214.10
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,635.00	0.00	228,361.20
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,635.00	0.00	228,361.20
8. Contributed Matching Funds			1,937,181.64
9. Total Available (sum lines 5, 7c, & 8)	5,271.00	99,851.00	0.00
EXPENDITURES			3,885,756.94
10. Donor-Authorized Expenditures	2,187.44		3,873,844.80
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	2,187.44	0.00	3,873,844.80
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	8,162.53	99,851.00	0.00
			503,237.05

LOCAL PROGRAM NAME	Routine Restricted Maintenance	Donations	One Time Discretionary	District Local Funds	Nutrition Services Local	JROTC	Mandated Costs Block Grant
RESOURCE CODE	8150	9026	9027	9202	9203	9204	9205
REVENUE OBJECT	8984	8699	8980	8699, 8981	8699	8290, 8980	PY
LOCAL DESCRIPTION (if any)				Catering			
AWARD							
1. Prior Year Restricted Ending Balance	0.00	20,049.64	0.00	426,947.18	0.00	0.00	418,247.00
2. a. Current Year Award		2,822.15		211,666.97	5,717.96	42,602.89	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	2,822.15	0.00	211,666.97	5,717.96	42,602.89	0.00
3. Required Matching Funds/Other	864,276.72		621,164.00	106,419.00		154,628.15	
4. Total Available Award (sum lines 1, 2c, & 3)	864,276.72	22,871.79	621,164.00	745,033.15	5,717.96	197,231.04	418,247.00
REVENUES							
5. Cash Received in Current Year		2,822.15		203,837.07	5,135.71	42,602.89	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	7,829.90	582.25	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	7,829.90	582.25	0.00	0.00
8. Contributed Matching Funds	864,276.72		621,164.00	106,419.00		154,628.15	
9. Total Available (sum lines 5, 7c, & 8)	864,276.72	2,822.15	621,164.00	318,085.97	5,717.96	197,231.04	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	864,276.72	2,154.62		108,876.92	3,831.96	197,231.04	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	864,276.72	2,154.62	0.00	108,876.92	3,831.96	197,231.04	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	20,717.17	621,164.00	636,156.23	1,886.00	0.00	418,247.00

LOCAL PROGRAM NAME	One Time Discretionary	TOTAL
RESOURCE CODE	9206	
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD	PY	
1. Prior Year Restricted Ending Balance	1,100,410.80	1,965,654.62
2. a. Current Year Award		262,809.97
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	262,809.97
3. Required Matching Funds/Other		1,746,487.87
4. Total Available Award		
(sum lines 1, 2c, & 3)	1,100,410.80	3,974,952.46
REVENUES		
5. Cash Received in Current Year		254,397.82
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	8,412.15
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable		
(line 7a minus line 7b)	0.00	8,412.15
8. Contributed Matching Funds		1,746,487.87
9. Total Available		
(sum lines 5, 7c, & 8)	0.00	2,009,297.84
EXPENDITURES		
10. Donor-Authorized Expenditures	694,803.92	1,871,175.18
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures		
(sum line 10 plus line 11)	694,803.92	1,871,175.18
RESTRICTED ENDING BALANCE		
13. Current Year		
(sum line 4 minus line 10)	405,606.88	2,103,777.28

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	13,024,887.37	301	338,292.85	303	12,686,594.52	305	129,310.97		307	12,557,283.55	309
2000 - Classified Salaries	5,818,552.19	311	335,828.79	313	5,482,723.40	315	768,208.44		317	4,714,514.96	319
3000 - Employee Benefits	8,952,735.41	321	494,765.63	323	8,457,969.78	325	481,650.48		327	7,976,319.30	329
4000 - Books, Supplies Equip Replace. (6500)	2,749,954.57	331	18,579.83	333	2,731,374.74	335	330,918.22		337	2,400,456.52	339
5000 - Services... & 7300 - Indirect Costs	3,359,713.94	341	62,448.52	343	3,297,265.42	345	180,439.12		347	3,116,826.30	349
			TOTAL		32,655,927.86	365			TOTAL	30,765,400.63	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	10,417,987.63
2. Salaries of Instructional Aides Per EC 41011.....	2100	1,563,538.74
3. STRS.....	3101 & 3102	2,150,590.19
4. PERS.....	3201 & 3202	206,936.83
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	269,134.54
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	2,016,036.42
7. Unemployment Insurance.....	3501 & 3502	5,804.06
8. Workers' Compensation Insurance.....	3601 & 3602	752,797.54
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	306,418.19
10. Other Benefits (EC 22310).....	3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		17,689,244.14
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		705,147.67
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		16,984,096.47
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.....		55.21%
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).....	55.21%
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).....	30,765,400.63
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Palo Verde Unified
Riverside County

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

33 67181 0000000
Form DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	7,990,262.00	(390,000.00)	7,600,262.00		665,000.00	6,935,262.00	700,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,815,000.00		5,815,000.00	7,500,000.00	6,225,000.00	7,090,000.00	440,000.00
Capital Leases Payable	3,052,251.00	(14,225.00)	3,038,026.00		345,702.00	2,682,324.00	361,254.00
Lease Revenue Bonds Payable	2,135,003.00		2,135,003.00			0.00	
Other General Long-Term Debt	49,353.00	(49,353.00)	0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	640,447.00		640,447.00	334,627.00	296,906.00	678,168.00	
Compensated Absences Payable	298,888.00		298,888.00		68,034.00	230,854.00	
Governmental activities long-term liabilities	19,981,204.00	(453,578.00)	19,527,626.00	7,834,627.00	9,735,645.00	17,626,608.00	1,501,254.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual 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)	18,199,803.19		18,199,803.19			18,881,804.78
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,907.73		2,907.73			2,863.04
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)	2,863.04		2,863.04	2,807.75		2,807.75
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)		2,863.04				2,807.75
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	63,547.60		63,547.60	63,548.00		63,548.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	5,475,159.02		5,475,159.02	5,297,382.00		5,297,382.00
5. Unsecured Roll Taxes (Object 8042)	220,078.41		220,078.41	220,078.00		220,078.00
6. Prior Years' Taxes (Object 8043)	333,229.81		333,229.81	333,230.00		333,230.00
7. Supplemental Taxes (Object 8044)	99,386.45		99,386.45	99,312.00		99,312.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(384,305.32)		(384,305.32)	(443,432.00)		(443,432.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,047,937.48		1,047,937.48	259,644.00		259,644.00
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)	6,855,033.45	0.00	6,855,033.45	5,829,762.00	0.00	5,829,762.00
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)	6,855,033.45	0.00	6,855,033.45	5,829,762.00	0.00	5,829,762.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS			268,514.21			301,006.48
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
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)			268,514.21			301,006.48
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	20,906,938.00		20,906,938.00	22,120,826.00		22,120,826.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,308,754.44)		(1,308,754.44)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	19,598,183.56	0.00	19,598,183.56	22,120,826.00	0.00	22,120,826.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	33,956,374.98		33,956,374.98	34,669,753.00		34,669,753.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	57,069.73		57,069.73	40,000.00		40,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2016-17 Actual			2017-18 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			18,199,803.19			18,881,804.78
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9846			0.9807
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			18,881,804.78			19,200,677.49
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			6,855,033.45			5,829,762.00
6. Preliminary State Aid Calculation			343,564.80			336,930.00
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)			12,295,285.54			13,671,921.97
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			12,295,285.54			13,671,921.97
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			32,239.70			22,525.93
7. Local Revenues in Proceeds of Taxes			6,887,273.15			5,852,287.93
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			12,263,045.84			13,649,396.04
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			6,887,273.15			
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)			12,263,045.84			
9. Total Appropriations Subject to the Limit			268,514.21			
a. Local Revenues (Line D7b)						
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			18,881,804.78			

Meliton Sanchez, Director of Business Services
Gann Contact Person

(760) 922-4164 Ext. 1230



PALO VERDE
Unified School District

"Improving Learning... Together"

295 North First Street, Blythe California 92225

Board of Education

Samuel Burton
Norman C. Guith, Ed.D.
John Ulmer
Alfonso Hernandez
Jamie Mullion

Charles Bush,
Superintendent

PALO VERDE UNIFIED SCHOOL DISTRICT

RIVERSIDE COUNTY OFFICE OF EDUCATION

K-12 DISTRICTS

RESOLUTION FOR ADOPTING THE "GANN" LIMIT

RESOLUTION 201718-05

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2016—17 fiscal year and a projected Gann Limit for the 2017-18 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law:

NOW THEREFORE BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2016-17 and 2017-18 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2016-17 and 2017-18 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with appropriate attachments to interested citizens of this district.

Approved:

Judy D. White, Ed.D.
Superintendent
Riverside County Office of Education

This is an exact copy of resolution adopted by the governing board at a Regular meeting on September 5, 2017

By: _____

By: _____

Alfonso Hernandez
Clerk of Authorized Agent

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) | 1,223,900.91 |
| 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) | 26,469,353.98 |
|--|---------------|

C. Percentage of Plant Services Costs Attributable to General Administration

- | | |
|---|-------|
| (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) | 4.62% |
|---|-------|

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)	1,371,665.10
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	91,520.10
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	37,295.21
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	32,766.23
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)	180,701.10
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)	1,713,947.74
9. Carry-Forward Adjustment (Part IV, Line F)	41,681.93
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,755,629.67

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,800,776.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,382,379.59
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,553,511.26
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	276,076.80
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	(150,052.39)
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	539,213.20
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)	27,518.07
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,730,578.10
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)	1,607,230.85
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)	33,767,231.58

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

5.08%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fq/ac/ic)
(Line A10 divided by Line B18)

5.20%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,713,947.74</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(348,590.33)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.92%) times Part III, Line B18); zero if negative	<u>41,681.93</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.92%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>41,681.93</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>41,681.93</u>

Approved indirect cost rate: 3.92%
Highest rate used in any program: 3.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,072,791.48	42,053.75	3.92%
01	3310	362,051.00	12,145.00	3.35%
01	3311	1,120.10	43.91	3.92%
01	3315	6,448.05	252.76	3.92%
01	3320	21,479.17	841.98	3.92%
01	3332	4,401.62	125.38	2.85%
01	3385	952.62	13.38	1.40%
01	3550	35,015.76	1,372.62	3.92%
01	4035	202,129.06	7,923.46	3.92%
01	4201	1,546.00	60.60	3.92%
01	4203	23,176.06	463.52	2.00%
01	6500	3,345,996.61	82.47	0.00%
01	6510	109,019.19	4,273.55	3.92%
01	6512	174,784.60	4,075.94	2.33%

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	206,487.14		121,275.18	327,762.32
2. State Lottery Revenue	8560	435,760.54		151,038.30	586,798.84
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)		642,247.68	0.00	272,313.48	914,561.16
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	99,720.20		95,501.26	195,221.46
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	125,083.42			125,083.42
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			15,232.40	15,232.40
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			29,436.25	29,436.25
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)		224,803.62	0.00	140,169.91	364,973.53
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	417,444.06	0.00	132,143.57	549,587.63
D. COMMENTS:	Instructional software & direct costs.				

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	36,636,651.05
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,007,002.09
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	88,183.66
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	2,592,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	20,426.98
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,700,610.64
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				30,929,038.32

		2016-17 Annual ADA/ Exps. Per ADA	
Section II - Expenditures Per ADA			
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)			2,841.29
B. Expenditures per ADA (Line I.E divided by Line II.A)			10,885.56
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.)		28,753,308.57	9,971.32
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)	28,753,308.57	9,971.32	
B. Required effort (Line A.2 times 90%)	25,877,977.71	8,974.19	
C. Current year expenditures (Line I.E and Line II.B)	30,929,038.32	10,885.56	
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%	

Palo Verde Unified
Riverside County

Unaudited Actuals
2016-17 Unaudited Actuals
No Child Left Behind Maintenance of Effort Expenditures

33 67181 0000000
Form NCMOE

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

		Teacher Full-Time Equivalents		Classroom Units		Pupils Transported	
		Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A.	Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	386,899.67	227,456.48	1,790,185.46	1,106,001.63	3,763,544.62	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals	Description	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	PT Factor(s)
0001	Pre-Kindergarten	129.00	129.00	129.00	129.00	28.00	646.00
1110	Regular Education, K-12						
3100	Alternative Schools						
3200	Continuation Schools	5.00	5.00	5.00	5.00	5.00	5.00
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Career Technical Education	1.00	1.00	1.00	1.00	1.00	1.00
4110	Regular Education, Adult						
4510	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Career Technical Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to 5001)	4.00	4.00	4.00	4.00	4.00	4.00
6000	ROCP	0.50	0.50	0.50	0.50	0.50	0.50
Other Goals	Description						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds		Description					
--	--	Adult Education (Fund 11)					
--	--	Child Development (Fund 12)					
--	--	Cafeteria (Funds 13 & 61)					
C. Total Allocation Factors		139.50	139.50	139.50	139.50	39.00	672.00

Palo Verde Unified
Riverside County

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

33 67181 00000000
Form PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	16,981,339.47	7,081,395.51	24,062,734.98	1,504,912.51	25,567,647.49	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	800,937.00	608,331.64	1,409,268.64	88,137.36	1,497,406.00	
3300	Independent Study Centers	137,980.90	0.00	137,980.90	8,629.49	146,610.39	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	(2,819.43)	0.00	(2,819.43)	(176.33)	(2,995.76)	
3700	Specialized Secondary Programs	2,132.65	0.00	2,132.65	133.38	2,266.03	
3800	Career Technical Education	51,170.34	121,666.32	172,836.66	10,809.41	183,646.07	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	4,402,362.13	532,268.14	4,934,630.27	308,617.74	5,243,248.01	
6000	Regional Occupational Ctr/Prg (ROC/P)	13,783.23	109,083.74	122,866.97	7,684.25	130,551.22	
Other Goals							
7110	Nonagency - Educational	1,125,103.58	0.00	1,125,103.58	70,365.34	1,195,468.92	
7150	Nonagency - Other	1,202.04	0.00	1,202.04	75.18	1,277.22	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	4,339.84	0.00	4,339.84	271.42	4,611.26	
Other Costs							
----	Food Services				24,944.51	24,944.51	
----	Enterprise				(150,052.39)	(150,052.39)	
----	Facilities Acquisition & Construction				16,985.00	16,985.00	
----	Other Outgo				2,674,518.92	2,674,518.92	
Other Funds	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C51 times CAC, line E)]				100,518.16	100,518.16	
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00	0.00	
Total General Fund and Charter Schools Funds Expenditures	23,517,531.75	8,452,745.35	31,970,277.10	2,099,977.91	2,566,396.04	36,636,651.05	

Palo Verde Unified
Riverside County

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

33 67181 0000000
Form PCR

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Auxiliary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	15,892,897.96	29,671.88	248,304.18	44,913.60	307,442.58	0.00	274,874.76		183,234.51	0.00	16,981,339.47	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Continuation Schools	497,149.20	0.00	0.00	223,759.32	80,018.58	0.00	0.00	0.00	0.00	0.00	800,937.00	
3300	Independent Study Centers	137,980.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	137,980.90	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	(2819.43)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(2,819.43)
3700	Specialized Secondary Programs	0.00	175.64	0.00	0.00	1,957.01	0.00	0.00	0.00	0.00	0.00	0.00	2,132.65
3800	Career Technical Education	51,170.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,170.34
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	3,490,524.26	116,120.37	0.00	0.00	639,237.07	136,480.43	0.00	0.00	0.00	0.00	0.00	4,402,362.13
6000	ROCP	9,300.85	0.00	0.00	4,482.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,783.23
Other Goals													
7110	Nonagency - Educational	724,572.02	241,315.99	0.00	64,744.78	33,587.60	25,184.46	0.00	0.00	35,698.73	0.00	1,125,103.58	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	1,202.04	0.00	0.00	0.00	0.00	1,202.04
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	4,339.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,339.84
Total Direct Charged Costs		20,800,776.10	387,283.88	252,644.02	337,910.08	1,062,242.14	181,664.89	276,076.80	0.00	218,632.34	0.00	23,517,531.75	
* Functions 7100-7199 for goals 8100 and 8500													

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,246,308.81	2,702,032.03	1,133,054.67	7,081,395.51
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	125,825.92	482,505.72	0.00	608,331.64
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	25,165.18	96,501.14	0.00	121,666.32
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	100,660.74	386,004.58	45,602.82	532,268.14
6000	ROC/P	12,582.60	96,501.14	0.00	109,083.74
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		3,510,543.25	3,763,544.61	1,178,657.49	8,452,745.35

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	571,979.43
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	37,295.21
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,399,183.17
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	91,520.10
5 Total Central Administration Costs in General Fund and Charter Schools Funds	2,099,977.91
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	23,517,531.75
2 Total Allocated Costs (from Form PCR, Column 2, Total)	8,452,745.35
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	31,970,277.10
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,607,230.85
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	1,607,230.85
D. Total Direct Charged and Allocated Costs (B3 + C5)	33,577,507.95
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	6.25%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	24,944.51				24,944.51
Enterprise (Objects 1000-5999, 6400, and 6500)		(150,052.39)			(150,052.39)
Facilities Acquisition & Construction (Objects 1000-6500)			16,985.00		16,985.00
Other Outgo (Objects 1000-7999)				2,674,518.92	2,674,518.92
Total Other Costs	24,944.51	(150,052.39)	16,985.00	2,674,518.92	2,566,396.04

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	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 Other Sources/Uses Detail Fund Reconciliation	0.00	(267.84)	0.00	0.00	0.00	2,592,000.00	200,076.69	2,352,325.95
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	267.84	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
14 DEFERRED MAINTENANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
21 BUILDING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			2,592,000.00	0.00	2,352,249.26	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Indirect Costs - Interfund Transfers In 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	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
63 OTHER ENTERPRISE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
66 WAREHOUSE REVOLVING FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
67 SELF-INSURANCE FUND						
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
71 RETIREE BENEFIT FUND						
Expenditure Detail			0.00		0.00	0.00
Other Sources/Uses Detail					0.00	0.00
Fund Reconciliation						
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND						
Expenditure Detail	0.00	0.00	0.00		0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
76 WARRANT/PASS-THROUGH FUND						
Expenditure Detail					0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
95 STUDENT BODY FUND						
Expenditure Detail					0.00	0.00
Other Sources/Uses Detail						
Fund Reconciliation						
TOTALS	267.84	(267.84)	0.00	0.00	2,592,000.00	2,592,000.00
					2,552,325.95	2,552,325.95

Object Code	Description	UNDUPLICATED PUPIL COUNT			Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Preschool Students (Goal 5730)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5080)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Total
		Adjustments*	346									
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	386,904.65		0.00	56,603.90	12,419.20	197,496.13	1,136,318.56				1,789,742.44
2000-2999	Classified Salaries	0.00		0.00	31,939.07	3,497.02	92,151.98	876,432.74				1,004,020.81
3000-3999	Employee Benefits	152,173.58		0.00	47,137.37	7,016.55	152,792.89	1,072,192.84				1,431,313.23
4000-4999	Books and Supplies	3,659.99		0.00	3,100.38	6,025.45	383.45	15,594.72				28,763.99
5000-5999	Services and Other Operating Expenditures	8,779.82		0.00	(9.20)	0.00	1,329.66	138,421.38				148,521.66
6000-6999	Capital Outlay	0.00		0.00	0.00	0.00	0.00	0.00				0.00
7130	State Special Schools	0.00		0.00	0.00	0.00	0.00	0.00				0.00
7430-7439	Debt Service	0.00		0.00	0.00	0.00	0.00	0.00				0.00
	Total Direct Costs											
7310	Transfers of Indirect Costs	9,709.37		0.00	0.00	0.00	0.00	0.00				9,709.37
7350	Transfers of Indirect Costs - Interfund Program Cost Report Allocations	0.00		0.00	0.00	0.00	0.00	0.00				0.00
PCRA	Total Indirect Costs and PCR Allocations	532,268.13		0.00	0.00	0.00	0.00	0.00				532,268.13
	TOTAL COSTS											
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)											
1000-1999	Certificated Salaries	215,282.41		0.00	0.00	12,419.20	420.16	0.00				228,121.77
2000-2999	Classified Salaries	0.00		0.00	0.00	3,497.02	0.00	19,133.64				22,630.66
3000-3999	Employee Benefits	72,211.46		0.00	0.00	5,985.55	0.00	7,643.76				85,840.77
4000-4999	Books and Supplies	0.00		0.00	0.00	6,025.45	0.00	1,482.61				7,505.06
5000-5999	Services and Other Operating Expenditures	536.06		0.00	0.00	0.00	0.00	0.00				47,908.94
6000-6999	Capital Outlay	0.00		0.00	0.00	0.00	0.00	0.00				0.00
7130	State Special Schools	0.00		0.00	0.00	0.00	0.00	0.00				0.00
7430-7439	Debt Service	0.00		0.00	0.00	0.00	0.00	0.00				0.00
	Total Direct Costs											
7310	Transfers of Indirect Costs	13,409.03		0.00	0.00	0.00	0.00	0.00				13,409.03
7350	Transfers of Indirect Costs - Interfund Total Indirect Costs	0.00		0.00	0.00	0.00	0.00	0.00				0.00
	TOTAL BEFORE OBJECT 8980											
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	301,438.96		0.00	0.00	27,927.22	420.16	75,632.88	0.00			405,419.23
	TOTAL COSTS											
												405,419.23

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	171,622.24	0.00	0.00	56,603.90	0.00	197,075.97	1,136,318.56		1,561,620.67
2000-2999	Classified Salaries	0.00	0.00	0.00	31,939.07	0.00	92,151.98	857,299.10		981,350.15
3000-3999	Employee Benefits	79,962.12	0.00	0.00	47,137.37	1,031.00	152,792.89	1,064,549.08		1,345,472.46
4000-4999	Books and Supplies	3,659.99	0.00	0.00	3,100.38	0.00	383.45	1,329.66	91,048.50	21,255.93
5000-5999	Services and Other Operating Expenditures	8,243.76	0.00	0.00	(9.20)	0.00	0.00	0.00		100,612.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	263,488.11	0.00	0.00	138,771.52	1,031.00	443,733.95	3,163,327.35	0.00	4,010,351.93
7310	Transfers of Indirect Costs	(3,699.66)	0.00	0.00	0.00	0.00	0.00	0.00		(3,699.66)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	532,268.13	0.00	0.00	138,771.52	1,031.00	443,733.95	3,163,327.35	0.00	532,268.13
	Total INDIRECT COSTS and PCR Allocations	528,568.47	0.00	0.00	0.00	0.00	0.00	0.00		528,568.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	792,056.58	0.00	0.00	0.00	0.00	0.00	0.00		4,538,920.40
	TOTAL COSTS									4,538,920.40
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	38,326.40	0.00	0.00	0.00	0.00	0.00	0.00		38,326.40
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		91,905.42
3000-3999	Employee Benefits	12,478.60	0.00	0.00	0.00	0.00	64,575.01	0.00		77,053.61
4000-4999	Books and Supplies	15,126.38	0.00	0.00	0.00	0.00	0.00	0.00		15,126.38
5000-5999	Services and Other Operating Expenditures	2,980.00	0.00	0.00	0.00	0.00	0.00	0.00		19,380.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	68,881.38	0.00	0.00	0.00	0.00	156,480.43	16,430.00	0.00	241,791.81
7310	Transfers of Indirect Costs	(12,145.00)	0.00	0.00	0.00	0.00	0.00	0.00		(12,145.00)
7350	Transfers of Indirect Costs - Interfund	(12,145.00)	0.00	0.00	0.00	0.00	0.00	0.00		(12,145.00)
	Total INDIRECT COSTS	56,736.38	0.00	0.00	0.00	0.00	156,480.43	16,430.00	0.00	229,646.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,937,181.74
	TOTAL COSTS									2,166,328.55

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

	A. State and Local	B. Local Only
2015-16 Expenditures		
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	4,081,502.51	1,740,860.93
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	4,081,502.51	1,740,860.93
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	<u>335.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	335.00	

SELPA: Riverside County (AN)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

State and Local

Local Only

<hr/>	<hr/>	<hr/>
Total exempt reductions	<hr/>	0.00

SELPA: Riverside County (AN)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<hr/>	<hr/>
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<hr/>	<hr/>
Increase in funding (if difference is positive)	0.00	<hr/>
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	<hr/>
Current year funding (IDEA Section 619 - Resource 3315)	<hr/>	<hr/>
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	<hr/>
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c) Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). (e)		
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e) (f) Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)		
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds: <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>		

SELPA: Riverside County (AN)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year 2015-16	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	4,944,339.63		
b. Less: Expenditures paid from federal sources	405,419.23		
c. Expenditures paid from state and local sources	4,538,920.40		
Add/Less: Adjustments required for MOE calculation		4,081,502.51	
Comparison year's expenditures, adjusted for MOE calculation		4,081,502.51	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,538,920.40	4,081,502.51	457,417.89

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	4,944,339.63		
b. Less: Expenditures paid from federal sources	405,419.23		
c. Expenditures paid from state and local sources	4,538,920.40		
Add/Less: Adjustments required for MOE calculation		4,081,502.51	
Comparison year's expenditures, adjusted for MOE calculation		4,081,502.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,538,920.40	4,081,502.51	457,417.89
d. Special education unduplicated pupil count	346	335	
e. Per capita state and local expenditures (A2c/A2d)	13,118.27	12,183.59	934.68

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

SELPA: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,166,828.55	1,740,860.93	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		1,740,860.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,166,828.55</u>	<u>1,740,860.93</u>	425,967.62

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	2,166,828.55	1,740,860.93	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE		1,740,860.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,166,828.55</u>	<u>1,740,860.93</u>	425,967.62
b. Special education unduplicated pupil count	346	335	
c. Per capita local expenditures (B2a/B2b)	6,262.51	5,196.60	1,065.91

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Meliton Sanchez
Contact Name

(760) 922-4164 Ext. 1230
Telephone Number

Director of Business Services
Title

meliton.sanchez@pvusd.us
E-mail Address

Object Code	Description	UNDUPLICATED PUPIL COUNT		Spec. Education, Preschool Students (Goal 5730)		Spec. Education, Infants (Goal 5710)		Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)		Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)		Adjustments*		Total	
		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5030)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Spec. Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*						
TOTAL BUDGET [Funds 01, 09, & 62; resources 0000-9999]															346
1000-1999 Certified Salaries		414,188.00	0.00	0.00	58,017.00	12,735.00	197,726.00	1,302,726.00							1,985,392.00
2000-2999 Classified Salaries		0.00	0.00	0.00	36,137.00	3,775.00	108,758.00	967,202.00							1,115,872.00
3000-3999 Employee Benefits		143,984.00	0.00	0.00	49,260.00	6,528.00	146,088.00	1,163,076.00							1,508,936.00
4000-4999 Books and Supplies		2,486.00	0.00	0.00	6,005.00	27,699.00	6,875.00	41,331.00							84,396.00
5000-5999 Services and Other Operating Expenditures		6,052.00	0.00	0.00	0.00	0.00	0.00	0.00							116,291.00
6000-6999 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
7130 State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
7430-7439 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total Direct Costs		566,710.00	0.00	0.00	149,419.00	50,737.00	459,447.00	3,584,574.00	0.00						4,810,887.00
7310 Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
7350 Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
TOTAL COSTS															4,810,887.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)															
1000-1999 Certified Salaries		225,459.00	0.00	0.00	58,017.00	0.00	197,305.00	1,201,234.00							1,682,015.00
2000-2999 Classified Salaries		0.00	0.00	0.00	35,231.00	0.00	108,758.00	945,464.00							1,089,453.00
3000-3999 Employee Benefits		79,515.00	0.00	0.00	48,987.00	0.00	145,992.00	1,119,570.00							1,394,064.00
4000-4999 Books and Supplies		2,486.00	0.00	0.00	6,005.00	0.00	6,875.00	19,294.00							34,660.00
5000-5999 Services and Other Operating Expenditures		4,520.00	0.00	0.00	0.00	0.00	0.00	106,969.00							111,489.00
6000-6999 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
7130 State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
7430-7439 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total Direct Costs		311,980.00	0.00	0.00	148,240.00	0.00	458,930.00	3,392,531.00	0.00						4,311,681.00
7310 Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
7350 Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00
TOTAL BEFORE OBJECT 8980		311,980.00	0.00	0.00	148,240.00	0.00	458,930.00	3,392,531.00	0.00						4,311,681.00
8980 Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals, resources 3000-3178 & 3410-5610, goals 5000-5999)															0.00
TOTAL COSTS															4,311,681.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	37,117.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,117.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	108,758.00	0.00	0.00	108,758.00
3000-3999	Employee Benefits	12,752.00	0.00	0.00	0.00	0.00	72,055.00	0.00	0.00	84,807.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	5,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	49,869.00	0.00	0.00	0.00	0.00	180,813.00	5,000.00	0.00	235,682.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Inturfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	49,869.00	0.00	0.00	0.00	0.00	180,813.00	5,000.00	0.00	235,682.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 8010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									

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

Inaugural Actuals

Special Education Maintenance of Effort 2017-18 Budget vs. 2016-17 Actual Comparison 2016-17 Expenditures by LEA (LE-B)

Special Education Maintenance of Effort 2017-18 Budget vs. 2016-17 Actual Comparison 2016-17 Expenditures by LEA (LEB)

Less: Contributions from Unrestricted Revenues to
Federal Resources (Resources 3310-3400, except
3385, all goals; resources 3000-3178 & 3410-5610,
conats 50000-5699)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Total Adjustments*
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999 Certified Salaries	171,622.24	0.00	0.00	56,603.90	0.00	197,075.97	1,136,318.56		1,561,620.67
2000-2999 Classified Salaries	0.00	0.00	0.00	31,939.07	0.00	92,151.98	857,299.10		981,390.15
3000-3999 Employee Benefits	79,962.12	0.00	0.00	47,137.37	1,031.00	152,792.89	1,064,549.08		1,345,472.46
4000-4999 Books and Supplies	3,659.99	0.00	0.00	3,100.38	0.00	383.45	14,112.11		21,255.83
5000-5999 Services and Other Operating Expenditures	8,243.76	0.00	0.00	(9.20)	0.00	1,329.66	91,048.50		100,612.72
6000-6999 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130 State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439 Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs	263,488.11	0.00	0.00	138,771.52	1,031.00	443,733.95	3,163,327.35	0.00	4,010,351.93
7310 Transfers of Indirect Costs	(3,699.66)	0.00	0.00	0.00	0.00	0.00	0.00		(3,699.66)
7350 Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA Program Cost Report Allocations (non-add)	532,268.13								532,268.13
Total Indirect Costs	(3,699.66)	0.00	0.00	0.00	0.00	0.00	0.00		(3,699.66)
TOTAL BEFORE OBJECT 8980	259,788.45	0.00	0.00	138,771.52	1,031.00	443,733.95	3,163,327.35	0.00	4,006,652.27
8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999 Certified Salaries	38,326.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,326.40
2000-2999 Classified Salaries	0.00	0.00	0.00	0.00	0.00	91,905.42	0.00		91,905.42
3000-3999 Employee Benefits	12,478.60	0.00	0.00	0.00	0.00	64,575.01	0.00		77,053.61
4000-4999 Books and Supplies	15,126.38	0.00	0.00	0.00	0.00	0.00	0.00		15,126.38
5000-5999 Services and Other Operating Expenditures	2,950.00	0.00	0.00	0.00	0.00	16,430.00	0.00		19,380.00
6000-6999 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130 State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439 Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs	68,881.38	0.00	0.00	0.00	0.00	156,480.43	16,430.00	0.00	241,791.81
7310 Transfers of Indirect Costs	(12,145.00)	0.00	0.00	0.00	0.00	0.00	0.00		(12,145.00)
7350 Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs	(12,145.00)	0.00	0.00	0.00	0.00	0.00	0.00		(12,145.00)
TOTAL BEFORE OBJECT 8980	56,736.38	0.00	0.00	0.00	0.00	156,480.43	16,430.00	0.00	229,646.81
8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									1,937,181.74
TOTAL COSTS									2,166,828.55

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

SELPA: _____

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2017-18 Budget by LEA (LB-B) and the 2016-17 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2017-18 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2017-18 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

Provide the condition number, if any, to be used in the calculation below:

State and Local

Local Only

Total exempt reductions	0.00	0.00
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SELPA:

SECTION 2

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

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

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

SELPA:

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

- Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
a. Total special education expenditures	4,810,887.00		
b. Less: Expenditures paid from federal sources	499,206.00		
c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	4,311,681.00	4,538,920.40	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,311,681.00	4,538,920.40	(227,239.40)

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

- Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

	Budgeted Amounts FY 2017-18	Comparison Year 2016-17	Difference
a. Total special education expenditures	4,810,887.00		
b. Less: Expenditures paid from federal sources	499,206		
c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation	4,311,681.00	4,538,920.40	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	4,311,681.00	4,538,920.40	(656.76)
d. Special education unduplicated pupil count	346	346	
e. Per capita state and local expenditures (A2c/A2d)	12,461.51	13,118.27	(656.76)

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

SELPA:

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	2,699,737.00	2,166,828.55	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		<u>2,166,828.55</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,699,737.00</u>	<u>2,166,828.55</u>	532,908.45

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

	Budget FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	2,699,737.00	2,166,828.55	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		<u>2,166,828.55</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>2,699,737.00</u>	<u>2,166,828.55</u>	532,908.45
b. Special education unduplicated pupil count	346	346	
c. Per capita local expenditures (B2a/B2b)	<u>7,802.71</u>	<u>6,262.51</u>	1,540.20

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

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Meliton Sanchez
Contact Name

(760) 922-4164 Ext. 1230
Telephone Number

Director of Business Services
Title

meliton.sanchez@pvusd.us
E-mail Address

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Palo Verde Unified**Riverside County**

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

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Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

by fund:

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3311	8181	-4,369.99
Explanation: Private School allocation not spent. Deferred revenue set-up.			
01	3318	8699	-1,490.00
Explanation: Early intervention services not spent.			
01	6690	8590	-1,125.00
Explanation: Prior year TUPE accounts receivable came in lower than projected.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	3311	-4,369.99
Explanation: Private School allocation not spent. Deferred revenue set-up.		
01	3318	-1,490.00
Explanation: Early intervention services not spent.		
01	6690	-1,125.00
Explanation: Prior year TUPE accounts receivable came in lower than projected.		

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

FUND	RESOURCE	FUNCTION	VALUE
01	0000	6000	-150,052.39
Explanation: OPEB function issue			

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

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

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

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

SUPPLEMENTAL CHECKS

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

II, Line A.

PASSED

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

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

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

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

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

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

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

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

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

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

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

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

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

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

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

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be

allocated to goals that have direct costs. PASSED

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the unaudited actuals period, open and save Form PCRAF before Form PCR and open Form CA last. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not required reports, to help ensure their accuracy the SEMA and SEMB reports are included in this check.)

EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM/GL</u>
01	01GL
CA	CEA
CA	GANN
CA	ICR
CA	NCMOE
CEA	01GL
GANN	01GL
ICR	01GL
ICR	13GL
L	25GL
L	13GL
L	01GL
L	40GL
L	35GL
L	51GL
NCMOE	13GL
NCMOE	01GL
PCR	01GL
PCR	13GL
PCRAF	01GL
SEMB	01GL

Checks Completed.

