Solana Beach School District

Unaudited Actuals Summary

	Unrestricted 2016-17	Restricted 2016-17	Combined 2016-17	Adopted Combined 2017-18
A Revenues				
LCFF Sources	\$37,049,075	\$143,650	\$37,192,725	\$36,560,190
Federal Funding	\$0	\$732,961	\$732,961	\$673,775
State Funding	\$1,205,955	\$2,448,876	\$3,654,831	\$2,472,182
Local Funding	\$1,278,392	\$1,577,522	\$2,855,913	\$1,910,239
Total Revenues	\$39,533,422	\$4,903,009	\$44,436,430	\$41,616,386
B Expenditures				
Certificated Salaries	\$17,860,497	\$3,597,022	\$21,457,519	\$20,114,081
Classified Salaries	\$4,087,094	\$2,183,456	\$6,270,549	\$6,341,864
Benefits	\$7,318,236	\$3,569,140	\$10,887,376	\$11,093,730
Books & Supplies	\$2,124,846	\$178,278	\$2,303,124	\$1,393,150
Operating Costs	\$3,565,623	\$1,551,886	\$5,117,510	\$3,798,958
Capital Outlay	\$239,012	\$43,366	\$282,378	\$701,408
Other Outgo	-\$46,124	\$46,124	\$0	\$0
Total Expenditures	\$35,149,184	\$11,169,272	\$46,318,456	\$43,443,191
D Other Sources/Uses	4	4.5	4	4
Tranfers In/Out	\$546,813	\$0	\$546,813	\$291,704
Contribution to Restricted Programs	\$6,630,264	-\$6,630,264	\$0	\$0
Total Other Sources	\$7,177,077	-\$6,630,264	\$546,813	\$291,704
E Net Increase/Decease (A, B, D)	-\$2,792,839	\$364,001	-\$2,428,839	-\$2,118,509
G Beginning Balance	\$21,411,761	\$2,008,918	\$23,420,679	\$20,991 <i>,</i> 840
			. , ,	
H Ending Balance (F+G)	\$18,618,922	\$2,372,919	\$20,991,840	\$18,873,331
H Ending Balance (F+G) % of U Ending fund balance/U&R Expenditures		\$2,372,919		\$18,873,331 37.96%
% of U Ending fund balance/U&R Expenditures	\$18,618,922 40.20%	\$2,372,919	\$20,991,840	
% of U Ending fund balance/U&R Expenditures	\$18,618,922 40.20%	\$2,372,919	\$20,991,840	37.96%
% of U Ending fund balance/U&R Expenditures I <u>Components of Unrest Ending Balance (H</u> 1 Revolving Cash	\$18,618,922 40.20%) \$15,000	\$2,372,919	\$20,991,840	37.96% \$15,000
% of U Ending fund balance/U&R Expenditures I <u>Components of Unrest Ending Balance (H</u> 1 Revolving Cash 2 Stores	\$18,618,922 40.20%) \$15,000 \$14,617	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538
% of U Ending fund balance/U&R Expenditures I <u>Components of Unrest Ending Balance (H</u> 1 Revolving Cash 2 Stores 3 Prepaid Expenditures	\$18,618,922 40.20%) \$15,000 \$14,617 \$240,942	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0
 % of U Ending fund balance/U&R Expenditures I <u>Components of Unrest Ending Balance (H</u> 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 	\$18,618,922 40.20%) \$15,000 \$14,617	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538
 % of U Ending fund balance/U&R Expenditures I <u>Components of Unrest Ending Balance (H</u> 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 <u>Designations</u> 	\$18,618,922 40.20%) \$15,000 \$14,617 \$240,942 \$1,389,554	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047
 % of U Ending fund balance/U&R Expenditures I <u>Components of Unrest Ending Balance (H</u> 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation 	\$18,618,922 40.20%) \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000
 % of U Ending fund balance/U&R Expenditures I Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation Early Intervention Program 	\$18,618,922 40.20%) \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000
 % of U Ending fund balance/U&R Expenditures I Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 Designations Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials 	\$18,618,922 40.20% \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$500,000	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$500,000
 % of U Ending fund balance/U&R Expenditures I Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation 	\$18,618,922 40.20%) \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000
 % of U Ending fund balance/U&R Expenditures Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation J Components of Expenditures (B) 	\$18,618,922 40.20%) \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$500,000 \$15,708,809	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$500,000 \$16,255,746
 % of U Ending fund balance/U&R Expenditures Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation Components of Expenditures (B) STREAM 	\$18,618,922 40.20%) \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$250,000 \$15,708,809 \$1,087,274	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$500,000 \$16,255,746 \$802,000
 % of U Ending fund balance/U&R Expenditures Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation Components of Expenditures (B) STREAM Tech Replacement 	\$18,618,922 40.20% \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$250,000 \$15,708,809 \$1,087,274 \$589,046	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$500,000 \$16,255,746 \$802,000 \$500,000
 % of U Ending fund balance/U&R Expenditures Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 Designations Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation Components of Expenditures (B) STREAM Tech Replacement Deferred Maintenance 	\$18,618,922 40.20%) \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$250,000 \$15,708,809 \$1,087,274	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$500,000 \$16,255,746 \$802,000
 % of U Ending fund balance/U&R Expenditures Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores 3 Prepaid Expenditures 3 Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation Components of Expenditures (B) STREAM Tech Replacement Deferred Maintenance K Transfers/Contributions (D) 	\$18,618,922 40.20% \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$15,708,809 \$15,708,809 \$1,087,274 \$589,046 \$153,395	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$500,000 \$16,255,746 \$802,000 \$500,000 \$475,000
 % of U Ending fund balance/U&R Expenditures Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores Prepaid Expenditures Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation Components of Expenditures (B) STREAM Tech Replacement Deferred Maintenance K <u>Transfers/Contributions (D)</u> SPED 	\$18,618,922 40.20% \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$250,000 \$15,708,809 \$1,087,274 \$589,046 \$153,395 \$5,445,420	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$500,000 \$16,255,746 \$802,000 \$500,000 \$475,000
 % of U Ending fund balance/U&R Expenditures Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores Prepaid Expenditures Reserves (State required) 4 Designations Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation Components of Expenditures (B) STREAM Tech Replacement Deferred Maintenance K Transfers/Contributions (D) SPED RRMA 3% 	\$18,618,922 40.20% \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$250,000 \$15,708,809 \$1,087,274 \$589,046 \$153,395 \$5,445,420 \$1,184,844	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$250,000 \$500,000 \$16,255,746 \$802,000 \$500,000 \$475,000 \$475,000 \$475,000
 % of U Ending fund balance/U&R Expenditures Components of Unrest Ending Balance (H 1 Revolving Cash 2 Stores Prepaid Expenditures Reserves (State required) 4 <u>Designations</u> Sp Ed Uncertainties Designation Early Intervention Program Instructional Materials Basic Aid Designation Components of Expenditures (B) STREAM Tech Replacement Deferred Maintenance K <u>Transfers/Contributions (D)</u> SPED 	\$18,618,922 40.20% \$15,000 \$14,617 \$240,942 \$1,389,554 \$500,000 \$250,000 \$250,000 \$15,708,809 \$1,087,274 \$589,046 \$153,395 \$5,445,420	\$2,372,919	\$20,991,840	37.96% \$15,000 \$40,538 \$0 \$1,312,047 \$500,000 \$250,000 \$500,000 \$16,255,746 \$802,000 \$500,000 \$475,000

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2016-17 UNAUDITED ACTUAL FINANCIAL REPOR with Education Code Section 41010 and is hereby a the school district pursuant to Education Code Section	oproved and filed by the governing board of
Signed:	Date of Meeting: Sep 14, 2017
Clerk/Secretary of the Governing Board (Original signature required)	
To the Superintendent of Public Instruction:	
2016-17 UNAUDITED ACTUAL FINANCIAL REPOR by the County Superintendent of Schools pursuant to	T. This report has been verified for accuracy Education Code Section 42100.
Signed:	Date:
County Superintendent/Designee (Original signature required)	
For additional information on the unaudited actual rep	ports, please contact:
For County Office of Education:	For School District:
Alexandre Macasinag	Lisa Davis
Name	Name
Financial Accounting & Data Manager	Asst. Supt, Business Serv
	Title
858-292-3668	858-794-7112
Telephone <u>alexandre.macasinag@sdcoe.net</u>	Telephone lisadavis@sbsd.net
E-mail Address	<u>iisauavis e susu.iiet</u>

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	64.69%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	04.0070
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of	φ0.00
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	#00 004 000 Tt
	Appropriations Subject to Limit	\$36,804,626.71
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	\$36,804,626.71
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	0.040
	Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	9.04%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
	more bondoney redectinge - based on Experiallules Fer ADA	

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		20	16-17 Unaudited Act	uals	T	2017-18 Budget		T
Description	Object Resource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
A. REVENUES								
1) LCFF Sources	8010-809	37,049,074,87	143,650.00	37,192,724.87	36,429,421.00	100 700 00		
2) Federal Revenue	8100-829		732,960.88	732,960.88	0.00	130,769.00	36,560,190.00	
3) Other State Revenue	8300-859		2,448,876.28	3,654,831.09	503,744.00	673,775.00	673,775.00	-8.19
4) Other Local Revenue	8600-879		1,577,521.42	2,855,913.27	504,000.00	1,406,239.00	2,472,182.00	-32.49
5) TOTAL, REVENUES		39,533,421.53	4,903,008.58	44,436,430.11	37,437,165.00	4,179,221.00	1,910,239.00 41,616,386.00	-33.19
B. EXPENDITURES				11,100,100.11	07,407,100.00	4,179,221.00	41,616,366,00	-6.3%
1) Certificated Salaries	1000-1999	17,860,496.86	3,597,021.77	21,457,518.63	16,918,505.00	3,195,576.00	20,114,081.00	-6.39
2) Classified Salaries	2000-2999	4,087,093.82	2,183,455.49	6,270,549.31	4,106,987.00	2,234,877.00	6,341,864.00	1.19
3) Employee Benefits	3000-3999	7,318,235.95	3,569,140.52	10,887,376.47	7,978,868.00	3,114,862.00	11,093,730.00	1.9%
4) Books and Supplies	4000-4999	2,124,846.26	178,278.25	2,303,124.51	1,125,357.00	267,793.00	1,393,150.00	-39.5%
5) Services and Other Operating Expenditures	5000-5999	3,565,623.42	1,551,886.13	5,117,509.55	2,718,084.00	1,080,874.00	3,798,958.00	-25.89
6) Capital Outlay	6000-6999	239,011.80	43,366.00	282,377.80	50,000.00	651,408.00	701,408.00	148.49
 Other Outgo (excluding Transfers of Indirect Costs) 	7100-7299 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(46,124.35)	46,124.35	0.00	(21,774.00)	21,774.00	0.00	0.0%
9) TOTAL, EXPENDITURES		35,149,183.76	11,169,272.51	46,318,456.27	32,876,027.00	10,567,164.00	43,443,191.00	-6.2%
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		4,384,237.77	(6,266,263.93)	(1,882,026.16)	4,561,138.00	(6,387,943.00)	(1,826,805.00)	-2.9%
OTHER FINANCING SOURCES/USES					1,001,100.00	(0,007,943.00)	(1,620,805.00)	-2.9%
1) Interlund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00			
b) Transfers Out	7600-7629	546,812.85	0.00	546,812.85	0.00	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	291,704.00	-46.7%
b) Uses	7630-7699	0.00	0.00	0.00	0.00		0.00	0.0%
3) Contributions	8980-8999	(6,630,263.85)	6,630,263.85	0.00	(6,286,757.00)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(7,177,076.70)	6,630,263.85	(546,812.85)	(6,578,461.00)	6,286,757.00	0.00 (291,704.00)	0.0% -46.7%

		2010	5-17 Unaudited Actu	lals		2017-18 Budget			
Description	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(2,792,838,93)	363,999.92	(2,428,839.01)	(2.017,323.00)	(101,186.00)	(2,118,509.00)		
F. FUND BALANCE, RESERVES					(= 0.11 0=0.100)	(101,100,00)	(2,110,003.00)	-12.07	
1) Beginning Fund Balance a) As of July 1 - Unaudited	9791	21,411,760.82	2,008,917.81	23,420,678.63	18,618,921.89	2,372,917.73	20,991,839.62	-10.49	
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00		
c) As of July 1 - Audited (F1a + F1b)		21,411,760.82	2,008,917.81	23,420,678.63	18,618,921.89	2,372,917.73	20,991,839.62	-10.49	
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
e) Adjusted Beginning Balance (F1c + F1d)		21,411,760.82	2,008,917.81	23,420,678.63	18,618,921.89	2,372,917.73	20,991,839.62	-10.49	
2) Ending Balance, June 30 (E + F1e)		18,618,921.89	2,372,917.73	20,991,839.62	16,601,598.89	2,271,731.73	18,873,330.62	-10.19	
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash	9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.09	
Stores .	9712	14,616.56	0.00	14,616.56	40,538.00	0,00	40,538.00	177.39	
Prepaid Expenditures	9713	240,942.19	0.00	240,942.19	0.00	0.00	0.00	-100.09	
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Restricted	9740	0.00	2,372,917.73	2,372,917.73	0.00	2,367,595.73	2,367,595.73	-0.2%	
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
d) Assigned									
Other Assignments	9780	16,942,403.14	0.00	16,942,403.14	15,234,013.89	0.00	15,234,013.89	-10.1%	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties	9789	1,405,960.00	0.00	1,405,960.00	1,312,047.00	0.00	1,312,047.00	-6.7%	
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	0.00	(95,864.00)	(95,864.00)	New	

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			201	6-17 Unaudited Actu	als		2017-18 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% I Colu
G. ASSETS									
1) Cash									
a) in County Treasury		9110	17,269,692.02	2,148,949.67	19,418,641.69				
 Fair Value Adjustment to Cash in County Tr 	easury	9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	15,000.00	0.00	15,000.00				
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	241,102.10	372,786.18	613,888.28				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,093,094.85	0.00	2,093,094.85				
6) Stores		9320	14,616.56	0.00	14,616.56				
7) Prepaid Expenditures		9330	240,942.19	0.00	240,942.19				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS		Í	19,874,447.72	2,521,735.85	22,396,183.57				
. 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				
LIABILITIES									
1) Accounts Payable		9500	708,712.98	143,989.27	852,702.25				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	546,812.85	906.78	547,719.63				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,922.07	3,922.07				
6) TOTAL, LIABILITIES			1,255,525.83	148,818.12	1,404,343.95				
DEFERRED INFLOWS OF RESOURCES			1,200,020.00	140,010.12	1,404,040.85				
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
. FUND EQUITY			0.00	0.00	0.00				
Ending Fund Balance, June 30									
(must agree with line F2) (G9 + H2) - (I6 + J2)			18,618,921.89	2,372,917.73	20,991,839.62				

		,		iditures by Object	als		2017-18 Budget		1
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
LCFF SOURCES								(F)	
Principal Apportionment									
State Aid - Current Year		8011	1,663,990.00	0.00	1,663,990.00	1,663,990.00	0.00	1,663,990.00	0.0
Education Protection Account State Aid - Cu	rrent Year	8012	603,144.00	0.00	603,144.00	585,748.00	0.00	585,748.00	-2.5
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.
Tax Relief Subventions Homeowners' Exemptions									
Timber Yield Tax		8021	250,278.98	0.00	250,278.98	295,059.00	0.00	295,059.00	17.
Other Subventions/In-Lieu Taxes		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.
County & District Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.
Secured Roll Taxes		8041	33,269,899.46	0.00	33,269,899.46	33,230,571.00	0.00	33,230,571.00	-0.
Unsecured Roll Taxes		8042	1,082,623.98	0.00	1,082,623.98	1,065,923.00	0.00	1,065,923.00	-1.
Prior Years' Taxes		8043	(17,161.56)	0.00	(17,161.56)	0.00	0.00	0.00	-100
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.
Education Revenue Augmentation								0.00	
Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds (SB 617/699/1992)		0047	100.000.01					1	
Penalties and Interest from		8047	196,300.01	0.00	196,300.01	63,130.00	0.00	63,130.00	-67.
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.
Miscellaneous Funds (EC 41604)							0.00	0.00	. 0.
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.
Less: Non-LCFF									
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.
Subtotal, LCFF Sources			37,049,074.87	0.00	37,049,074.87	36,904,421.00	0.00	36,904,421.00	-0,
Unrestricted LCFF Transfers - Current Year All Other LCFF Transfers -	0000	8091	0.00		0.00	(475,000.00)		(475,000.00)	N
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 Prope	rty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers		8097	0.00	143,650.00	143,650.00	0.00	130,769.00	130,769.00	-9.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, LCFF SOURCES			37,049,074.87	143,650.00	37,192,724.87	36,429,421.00	130,769.00	36,560,190.00	-1.1
faintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.
pecial Education Entitlement		8181	0.00	396,983.00	396,983.00	0.00	401,296.00	401,296.00	1.
Child Nutrition Programs		8182	0.00	132,270.00	132,270.00	0.00	67,835.00	67,835.00	-48.
onated Food Commodities		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0
orest Reserve Funds		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0
lood Control Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0
/ildlife Reserve Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0
EMA		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0
LIVIA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ass-Through Revenues from		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ederal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0
tle I, Part A, Basic	3010	8290		179,786.95	179,786.95		154,747.00	154,747.00	-13.9
itle I, Part D, Local Delinquent		Γ							
Programs	3025	8290		0.00	0.00		0.00	0.00	0.0
itle II, Part A, Educator Quality	4035	8290		23,920.93	23,920.93		49,897.00	49,897.00	108.6
itle III, Part A, Immigrant Education		1							

	·		Expe	enditures by Object						
			201	6-17 Unaudited Actu	als		2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Dir Colun C & I	
Title III, Part A, English Learner						<u></u>				
Program	4203	8290		0.00	0.00		0.00	0.00	0	
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290								
	3012-3020, 3030-	6290		0.00	0.00		0.00	0.00	C	
Other NCLB / Every Student Succeeds Act	3199, 4036-4126, 5510	8290		0.00						
Career and Technical		0200		0.00	0.00		0.00	0.00	<u> </u>	
Education	3500-3599	8290		0.00	0.00		0.00	0.00		
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00		
TOTAL, FEDERAL REVENUE			0.00	732,960.88	732,960.88	0.00	673,775.00	673,775.00	-8	
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0	
Special Education Master Plan Current Year	6500	8311	-							
Prior Years	650 0	8319		0.00	0.00		0.00	0.00	C	
All Other State Apportionments - Current Year	All Other			0.00	0.00		0.00	0.00	0	
All Other State Apportionments - Prior Years	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0	
Child Nutrition Programs	AirOnei	8319	0.00	0.00	0.00	0.00	0.00	0.00	0	
Mandated Costs Reimbursements		8520	0.00	0.00	0.00	0.00	0.00	0.00	0	
Lottery - Unrestricted and Instructional Materials		8550	737,722.00	0.00	737,722.00	82,005.00	0.00	82,005.00	-88	
Tax Relief Subventions Restricted Levies - Other		8560	459,992.89	152,932.28	612,925.17	421,739.00	131,793.00	553,532.00	-9	
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.	
Pass-Through Revenues from								0.00		
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.	
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.	
California Clean Energy Jobs Act	6230	8590		363,605.00	363,605.00		524,407.00	524,407.00	44.	
Career Technical Education Incentive . Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.	
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	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.	
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0	
All Other State Revenue	All Other	8590	8,239.92	1,932,339.00	1,940,578.92	0.00	1,312,238.00	1,312,238.00	-32.4	
OTAL, OTHER STATE REVENUE		Γ	1,205,954.81	2,448,876.28	3,654,831.09	503,744.00	1,968,438.00	2,472,182.00	-32.4	

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			2010	5-17 Unaudited Actu	Jals		2017-18 Budget	_· ·	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Dif Colum C & I
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00					
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0
Prior Years' Taxes		8617	0.00	0.00		0.00	0.00	0.00	0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Ad Valorem Taxes Parcel Taxes		8621			0.00	0.00	0.00	0.00	0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0
Community Redevelopment Funds Not Subject to LCFF Deduction			0.00	0.00	0.00	0.00	0.00	0.00	0
Penalties and Interest from Delinguent Non-LCFF		8625	0.00	36,359.03	36,359.03	0.00	15,000.00	15,000.00	-58
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00				
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8634	0.00	0.00		0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	70,047.40	0.00	70,047.40	0.00	0.00	0.00	0
Interest		8660	229,936.35	0.00	229,936.35	90,000.00	0.00	90,000.00	28
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	204,000.00	0.00	204,000.00	-11
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	<u>0.</u> 0.0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Local Revenue		8699	978,408.10	379,747.39	1,358,155.49	210,000.00	231,267.00	441,267.00	-67.
uition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0
II Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ransfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	0500	0704							
From County Offices	6500 6500	8791		0.00	0.00	······	0.00	0.00	0.0
From JPAs	6500	8792 8793		1,161,415.00	1,161,415.00		1,159,972.00	1,159,972.00	-0.1
ROC/P Transfers From Districts or Charter Schools	6360	8793		0.00	0.00		0.00	0.00	0.0
From County Offices	6360	8791 8792		0.00	0.00		0.00	0.00	0.0
From JPAs	6360	8792		0.00	0.00		0.00	0.00	0.0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8793	0.00	0.00	0.00		0.00	0.00	0.0
From County Offices	All Other	8791		0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others	An Other		0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, OTHER LOCAL REVENUE		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0
						001,000.00	1,700,200.00	1,010,200.00	-33.1

		201	6-17 Unaudited Actua	als		2017-18 Budget		
Description Resource C	Object odesCodes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Dif Colum
CERTIFICATED SALARIES						(5/	(F)	<u>C&</u>
Certificated Teachers' Salaries	1100	15,892,766.82	3,034,297.09	18,927,063.91	14,723,625.00	0.000 707 00		
Certificated Pupil Support Salaries	1200	299,139.09				2,389,737.00	17,113,362.00	
Certificated Supervisors' and Administrators' Salaries	1300		503,083.32	802,222.41	541,751.00	737,824.00	1,279,575.00	
Other Certificated Salaries	1900	1,658,747.31	59,641.36	1,718,388.67	1,649,129.00	68,015.00	1,717,144.00	-0.
TOTAL, CERTIFICATED SALARIES	1900	9,843.64	0.00	9,843.64	4,000.00	0.00	4,000.00	
CLASSIFIED SALARIES		17,860,496.86	3,597,021.77	21,457,518.63	16,918,505.00	3,195,576.00	20,114,081.00	-6.
Classified Instructional Salaries	2100	1,091,984.49	1,499,547.67	2,591,532.16	486,367.00	1,734,465.00	0 000 000 00	
Classified Support Salaries	2200	1,074,885.95	164,731.41	1,239,617.36	1,087,411.00		2,220,832.00	-14
Classified Supervisors' and Administrators' Salaries	2300	431,113.12	120,752.10	551,865.22		198,185.00	1,285,596.00	3.
Clerical, Technical and Office Salaries	2400	1,400,889.94	85,729.45	1,486,619.39	568,703.00	71,843.00	640,546.00	16.
Other Classified Salaries	2900	88,220.32	312,694.86		1,695,348.00	72,780.00	1,768,128.00	18.
TOTAL, CLASSIFIED SALARIES		4,087,093.82	2,183,455.49	400,915.18	269,158.00	157,604.00	426,762.00	- 6.
MPLOYEE BENEFITS	· · · · · · · · · · · · · · · · · · ·	4,007,030.02	2,185,455.49	6,270,549.31	4,106,987.00	2,234,877.00	6,341,864.00	1.
STRS	3101-3102	2,091,047.37	2,123,781.33	4,214,828.70	2,451,294.00	1,702,620.00	4 150 014 00	
PERS	3201-3202	548,234.94	282,464.08	830,699.02	674,000.00		4,153,914.00	<u>-1</u> .
OASDI/Medicare/Alternative	3301-3302	575,354.26	220,994.71	796,348.97		346,936.00	1,020,936.00	22.
Health and Welfare Benefits	3401-3402	3,694,045.71	872,913.36	4,566,959.07	555,466.00	209,325.00	764,791.00	
Jnemployment Insurance	3501-3502	10,893.65	2,803.07	13,696.72	3,571,322.00	786,395.00	4,357,717.00	4.
Norkers' Compensation	3601-3602	267,409.93	66,183.97	333,593.90	244,460.00	2,447.00	34,773.00	153.
DPEB, Allocated	3701-3702	59,896.76	0.00	59,896.76	0.00	67,139.00	311,599.00	-6.0
DPEB, Active Employees	3751-3752	71,353.33	0.00	71,353.33	0.00	0.00	0.00	-100.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	450,000.00	0.00	0,00	-100.0
OTAL, EMPLOYEE BENEFITS		7,318,235.95	3,569,140.52	10,887,376.47	7,978,868.00	0.00	450,000.00	N
DOKS AND SUPPLIES				10,007,070.47	7,978,008.00	3,114,862.00	11,093,730.00	1.9
pproved Textbooks and Core Curricula Materials	4100	125,036.72	0.00	125,036.72	0.00	0.00	0.00	-100.0
books and Other Reference Materials	4200	47.26	0.00	47.26	0.00	131,793.00	131,793.00	
laterials and Supplies	4300	1,198,333.01	172,630.43	1,370,963.44	1,073,857.00	121,000.00	1,194,857.00	-12.8
Ioncapitalized Equipment	4400	801,429.27	5,647.82	807,077.09	51,500.00	15,000.00	66,500.00	-91.8
ood	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0
OTAL, BOOKS AND SUPPLIES		2,124,846.26	178,278.25	2,303,124.51	1,125,357.00	267,793.00	1,393,150.00	-39.5
RVICES AND OTHER OPERATING EXPENDITURES								
ubagreements for Services	5100	0.00	0.00	0.00	0.00	9,187.00	9,187.00	Ne
ravel and Conferences	5200	136,733.31	33,572.78	170,306.09	122,950.00	40,220.00	163,170.00	-4.2
ues and Memberships	5300	29,472.96	150.00	29,622.96	23,500.00	300.00	23,800.00	-19.7
isurance perations and Housekeeping	5400 - 5450	176,462.00	0.00	176,462.00	201,234.00	0.00	201,234.00	14.0
Services	5500	1,062,487.18	0.00	1,062,487.18	1,276,400.00	0.00	1,276,400.00	20.1
entals, Leases, Repairs, and Ioncapitalized Improvements	5600	344,818.26	652,783.35	997,601.61	236,500.00	58,000.00	294,500.00	-70.59
ransfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ransfers of Direct Costs - Interfund	5750	(137,792.59)	210.00	(137,582.59)	(286,100.00)	0.00	(286,100.00)	107.9
rofessional/Consulting Services and operating Expenditures	5800	1,870,953.64	865,170.00	2,736,123.64	1,110,600.00			
ommunications	5900	82,488.66	0.00	82,488.66		973,167.00	2,083,767.00	-23.89
DTAL, SERVICES AND OTHER		01,400.00	0.00	02,400.00	33,000.00	0.00	33,000.00	-60.09

			2010	-17 Unaudited Actu			2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Columa C & F	
CAPITAL OUTLAY									0 0 0	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00		
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.	
Buildings and Improvements of Buildings		6200	169,418.03	43,366.00	212,784.03	0.00	0.00	0.00	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	-100.	
Equipment		6400	69,593.77	0.00	69,593.77	40,000.00	599,908.00	0.00	0.	
Equipment Replacement		6500	0.00	0.00	0.00	10,000.00	51,500.00	639,908.00	819.	
TOTAL, CAPITAL OUTLAY			239,011.80	43,366.00	282,377.80	50,000.00		61,500.00	N	
DTHER OUTGO (excluding Transfers of Indire	ct Costs)				202,011.00	50,000.00	651,408.00	701,408.00	148.4	
Tuition										
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00						
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	0.00	0.00	0.00	0.00	0.00	0.0	
Payments to JPAs		7143	0.00	0.00	0.00	0.00		0.00	0.0	
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	<u>0.0</u> 0.0	
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	nments 6500	7221		0.00	0.00	0.00	0.00	0.00		
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0	
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0	
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00				0.0	
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0	
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0	
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0	
OTAL, OTHER OUTGO (excluding Transfers of	Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.00		
THER OUTGO - TRANSFERS OF INDIRECT CO					0.00	0.00	0.00	0.00	0.09	
Transfers of Indirect Costs		7310	(46,124.35)	46,124.35	0.00	(21,774.00)	21,774.00	0.00	0.0%	
Fransfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.09	
OTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(46,124.35)	46,124.35	0.00	(21,774.00)	21,774.00	0.00	0.09	
TAL, EXPENDITURES			35,149,183.76	11,169,272.51	46,318,456.27	32,876,027.00	10,567,164.00	43,443,191.00	-6.2%	

			201	6-17 Unaudited Actu	als	2017-18 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Colum
INTERFUND TRANSFERS			<u> </u>			(0)	(E)	(F)	<u>C&</u> 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				
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.
INTERFUND TRANSFERS OUT	- 44 <u>-</u>			0.00	0.00	0.00	0.00	0.00	<u>0.</u> (
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	546,812.85	0.00	546,812.85	291,704.00	0.00	291,704.00	-46.7
(b) TOTAL, INTERFUND TRANSFERS OUT			546,812.85	0.00	546,812.85	291,704.00	0.00	291,704.00	-46.7
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds									
Proceeds from Sale/Lease-									
Purchase of Land/Buildings Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0
						1			
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				0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Certificates									
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0
USES					1				
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
ONTRIBUTIONS							0.00	0.00	0.0.
Contributions from Unrestricted Revenues		8980	(6,630,263.85)	6,630,263.85	0.00	(6,286,757.00)	6,286,757.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.09
e) TOTAL, CONTRIBUTIONS			(6,630,263.85)	6,630,263.85	0.00	(6,286,757.00)	6,286,757.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES									

			201	6-17 Unaudited Actu	ials	2017-18 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	37,049,074.87	143,650.00	37,192,724.87	36,429,421.00	130,769.00	36,560,190.00	-1.7%
2) Federal Revenue		8100-8299	0.00	732,960.88	732,960.88	0.00	673,775.00	673,775.00	-8.1%
3) Other State Revenue		8300-8599	1,205,954.81	2,448,876.28	3,654,831.09	503,744.00	1,968,438.00	2,472,182.00	-32.4%
4) Other Local Revenue		8600-8799	1,278,391.85	1,577,521.42	2,855,913.27	504,000.00	1,406,239.00	1,910,239.00	-33.1%
5) TOTAL, REVENUES			39,533,421.53	4,903,008,58	44,436,430.11	37,437,165.00	4,179,221.00	41,616,386.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)							1,110,22,1100	41,010,000.00	-0.3 /6
1) Instruction	1000-1999		23,086,371.17	8,262,040.24	31,348,411.41	20,599,778.00	7,460,823.00	28,060,601.00	-10.5%
2) Instruction - Related Services	2000-2999		4,098,742.39	131,537.00	4,230,279.39	4,354,804.00	418,975.00	4,773,779.00	12.8%
3) Pupil Services	3000-3999		717,265.78	1,432,661.11	2,149,926.89	954,653.00	1,140,765.00	2,095,418.00	-2.5%
4) Ancillary Services	4000-4999		0.00	486.33	486.33	153,000.00	0.00	153,000.00	
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,691,146.64	76,208.50	3,767,355.14	3,875,262.00	43,436.00	3,918,698.00	4.0%
8) Plant Services	8000-8999		3,555,657.78	1,266,339.33	4,821,997.11	2,938,530.00	1,503,165.00	4,441,695.00	-7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			35,149,183.76	11,169,272.51	46,318,456.27	32,876,027.00	10,567,164.00	43,443,191.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		i	4,384,237.77	(6,266,263.93)	(1,882,026.16)	4,561,138.00	(0.007.040.00)	(1 000 005 00)	
D. OTHER FINANCING SOURCES/USES				(0,200,200.90)	(1,882,020.10)	4,501,138.00	(6,387,943.00)	(1,826,805.00)	2.9%
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	546,812.85	0.00	546,812.85	291,704.00	0.00	291,704.00	-46.7%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,630,263.85)	6,630,263.85	0.00	(6,286,757.00)	6,286,757.00	0.00	<u> </u>
4) TOTAL, OTHER FINANCING SOURCES/USE	s		(7,177,076.70)	6,630,263.85	(546,812.85)	(6,578,461.00)	6,286,757.00	(291,704.00)	-46.7%

			2016	5-17 Unaudited Actu	ials		2017-18 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,792,838.93)	363,999.92	(2,428,839.01)	(2,017,323.00)	(101,186.00)	(2.118.509.00)	
F. FUND BALANCE, RESERVES							(101(100.00)	(2,110,000.00)	12.07
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	21,411,760.82	2,008,917.81	23,420,678.63	18,618,921,89	2,372,917,73	20,991,839.62	-10.4%
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)			21,411,760.82	2,008,917.81	23,420,678.63	18,618,921,89	2,372,917.73	20,991,839.62	-10.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,411,760.82	2,008,917.81	23,420,678.63	18.618.921.89	2,372,917.73	20,991,839.62	-10.4%
2) Ending Balance, June 30 (E + F1e)			18,618,921.89	2,372,917.73	20,991,839.62	16,601,598.89	2,271,731.73	18,873,330.62	-10.1%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	14,616.56	0.00	14,616.56	40,538.00	0.00	40,538.00	177.3%
Prepaid Expenditures		9713	240,942.19	0.00	240,942.19	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,372,917.73	2,372,917.73	0.00	2,367,595.73	2,367,595.73	-0.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object) e) Unassigned/unappropriated		9780	16,942,403.14	0.00	16,942,403.14	15,234,013.89	0.00	15,234,013.89	-10.1%
Reserve for Economic Uncertainties		0700							i
		9789	1,405,960.00	0.00	1,405,960.00	1,312,047.00	0.00	1,312,047.00	-6.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(95,864.00)	(95,864.00)	New

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

Resource	esource Description		2017-18 Budget
6230	California Clean Energy Jobs Act	448,698.40	448.697.40
6264	Educator Effectiveness (15-16)	155,365,00	0.00
6300	Lottery: Instructional Materials	855.830.34	855,830,34
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	564,539.62	564,539.62
9010	Other Restricted Local	348,484.37	498,528.37
Total, Restric	sted Balance	2,372,917.73	2,367,595,73

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Description	Resource Codes Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES		onadaned Aotalio		Difference
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	149,347.20	178,779.00	19.7%
3) Other State Revenue	8300-8599	7,272.45	9,667.00	32.9%
4) Other Local Revenue	8600-8799	514,177.54	575,496.00	
5) TOTAL, REVENUES		670,797.19		11.9%
B. EXPENDITURES		070,797.19	763,942.00	13.9%
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	427,493.95	527,138.00	23.3%
3) Employee Benefits	3000-3999	104,076.36	145,708.00	40.0%
4) Books and Supplies	4000-4999	402,045.93	336,000.00	-16.4%
5) Services and Other Operating Expenditures	5000-5999	51,917.82	36,800.00	-29.1%
6) Capital Outlay	6000-6999	1,112.40	0.00	-100.0%
 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		986,646.46	1,045,646.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		(315,849.27)	(281,704.00)	-10.8%
1) Interfund Transfers a) Transfers In	8900-8929	246,812.84	291,704.00	18.2%
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		246,812.84	291,704.00	

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,036.43)	10,000.00	-114.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,324.13	10,287.70	-87.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		_	79,324.13	10,287.70	-87.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,324.13	10,287.70	-87.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		-	10,287.70	20,287.70	97.2%
a) Nonspendable Revolving Cash		9711	450.00	450.00	0.0%
Stores		9712	9,837.70	9,837.70	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,000.00	New
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			onducted Actuary	Duuget	Difference
1) Cash a) in County Treasury					
		9110	94,612.10		
1) Fair Value Adjustment to Cash in County Treasury	1	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	450.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	68,313.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	247,719.62		
6) Stores		9320	9,837.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			420,932.55		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	3,814.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	356,189.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	50,641.27		
6) TOTAL, LIABILITIES		F	410,644.85		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		ſ	0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			10,287.70		

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	149,347.20	178,779.00	19.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			149,347.20	178,779.00	19.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,272.45	9,667.00	32.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,272.45	9,667.00	32.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00/
Food Service Sales		8634			0.0%
Leases and Rentals		8650	510,865.57	574,646.00	12.5%
Interest		8660		0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,213.97	850.00	-30.0%
Fees and Contracts		0002	0.00	0.00	0.0%
Interagency Services		8677	0.00		0.00/
Other Local Revenue		00//	0.00	0.00	0.0%
All Other Local Revenue		0000			
		8699	2,098.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			514,177.54	575,496.00	11.9%
TOTAL, REVENUES			670,797.19	763,942.00	13.9%

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	277,004.65	377,491.00	36.3%
Classified Supervisors' and Administrators' Salaries		2300	98,583.18	97,230.00	-1.4%
Clerical, Technical and Office Salaries		2400	51,906.12	52,417.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES	· · · · · · · · · · · · · · · · · · ·		427,493.95	527,138.00	23.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	46,691.10	81,870.00	75.3%
OASDI/Medicare/Alternative		3301-3302	32,444.69	40,327.00	24.3%
Health and Welfare Benefits		3401-3402	17,966.20	16,025.00	-10.8%
Unemployment Insurance		3501-3502	212.88	264.00	24.0%
Workers' Compensation		3601-3602	5,235.95	7,222.00	37.9%
OPEB, Allocated		3701-3702	924.13	0.00	-100.0%
OPEB, Active Employees		3751-3752	601.4 1	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			104,076.36	145,708.00	40.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,285.36	17,500.00	-13.7%
Noncapitalized Equipment		4400	3,618.26	3,500.00	-3.3%
Food		4700	378,142.31	315,000.00	-16.7%
TOTAL, BOOKS AND SUPPLIES			402,045.93	336,000.00	-16.4%

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	10,840.18	9,000.00	-17.0%
Dues and Memberships		5300	462.62	800.00	72.9%
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 Improvement	S	5600	2,328.49	8,000.00	243.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,645.09)	3,500.00	-232.3%
Professional/Consulting Services and Operating Expenditures		5800	40,703.09	15,000.00	-63.1%
Communications		5900	228.53	500.00	118.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		51,917.82	36,800.00	-29.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,112.40	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,112.40	0.00	-100.0%
DTHER 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 Co	osts)		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 CO	STS		0.00	0.00	0.0%
OTAL, EXPENDITURES			986,646.46	1,045,646.00	6.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	234,999.60	291,704.00	24.19
Other Authorized Interfund Transfers In		8919	11,813.24	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			246,812.84	291,704.00	18.29
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(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			
Long-Term Debt Proceeds		6905	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7054			
		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%
OTAL, OTHER FINANCING SOURCES/USES					

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent
A. REVENUES		- SAJOUL OULDS	CHRUNICU AUUAIS		Difference
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	149,347.20	178,779.00	19.7%
3) Other State Revenue		8300-8599	7,272.45	9,667.00	32.9%
4) Other Local Revenue		8600-8799	514,177.54	575,496.00	11.9%
5) TOTAL, REVENUES			670,797.19	763,942.00	13.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		986,646.46	1,045,646.00	6.0%
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			986,646.46	1,045,646.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(315,849.27)	(281,704.00)	-10.8%
). OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	246,812.84	291,704.00	18.2%
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			246,812.84	291,704.00	18.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(69,036.43)	10,000.00	-114.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,324.13	10,287.70	-87.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,324.13	10,287.70	-87.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,324.13	10,287.70	-87.0%
2) Ending Balance, June 30 (E + F1e)			10,287.70	20,287.70	97.2%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	450.00	450.00	0.0%
Stores		9712	9,837.70	9,837.70	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	10,000.00	New
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%

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Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	10,000.00
Total, Restri	cted Balance	0.00	10,000.00

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			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes		Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	475,000.00	Ne
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	0.04	250.00	624900.09
5) TOTAL, REVENUES			0.04	475,250.00	1188124900.09
3. 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	475,000.00	Nev
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 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	475,000.00	Nev
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	· · · · · · · · · · · · · · · · · · ·		0.04	250.00	624900.0%
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.04	250.00	624900.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.40	3.44	1.29
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.40	3.44	1.29
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3.40	3.44	1.29
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3.44	253.44	7267.49
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed			0.00	0.00	0.07
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	3.44	253.44	7267.4%
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 Re	source Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		91 10	3.43		
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	0.01		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3.44		
. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			3.44		

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Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
	8091	0.00	475,000.00	New
	8099	0.00	0.00	0.0%
		0.00	475,000.00	New
	8590	0.00	0.00	0.0%
		0.00	0.00	0.0%
	8625	0.00	0.00	0.0%
				0.075
	8631	0.00	0.00	0.0%
	8660	0.04	250.00	624900.0%
	8662	0.00	0.00	0.0%
	8699	0.00	0.00	0.0%
	8799	0.00	0.00	0.0%
		0.04	250.00	624900.0%
		0.04		1188124900.0%
	Resource Codes	8091 8099 8590 8625 8631 8660 8662 8699	Resource Codes Object Codes Unaudited Actuals 8091 0.00 8099 0.00 8099 0.00 8099 0.00 8590 0.00 8590 0.00 8699 0.00 8690 0.00 8625 0.00 8660 0.04 8662 0.00 8699 0.00 8799 0.00	Resource Codes Object Codes Unaudited Actuals Budget 8091 0.00 475,000.00 8099 0.00 0.00 8099 0.00 475,000.00 8099 0.00 0.00 8590 0.00 0.00 8590 0.00 0.00 8625 0.00 0.00 8625 0.00 0.00 8626 0.04 250.00 8627 0.00 0.00 8628 0.00 0.00 8629 0.00 0.00 8629 0.00 0.00 8629 0.00 0.00 8629 0.00 0.00 8629 0.00 0.00 8699 0.00 0.00 8699 0.00 0.00 8799 0.00 0.00

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	0.00	475,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		0.00	475,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	475,000.00	New

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS			onduned notalio	Dudger	Difference
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00		
(d) TOTAL, USES		/055		0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
Contributions from Unrestricted Revenues		8090			
		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	475,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.04	250.00	624900.0%
5) TOTAL, REVENUES			0.04	475,250.00	1188124900.0%
3. 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	475,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	475,000.00	New
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			0.04	250.00	624900.0%
. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		2002 0000			
b) Transfers Out		8900-8929	0.00	0.00	0.0%
		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%

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Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.04	250.00	624900.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3.40	3.44	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3.40	3.44	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	3.40	3.44	1.2%
2) Ending Balance, June 30 (E + F1e)		_	3.44	253.44	7267.4%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	3.44	253.44	7267.4%
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
Total, Restricted Balance	0.00	0.00

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
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	53,332.10	49,850.00	-6.59
5) TOTAL, REVENUES			53,332.10	49,850.00	-6.5%
3. 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	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,332.10	49,850.00	-6.5%
D. OTHER FINANCING SOURCES/USES			00,002.10	49,000.00	-0.37
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%

Solana Beach Elementary San Diego County

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

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,332.10	49,850.00	-6.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,314,768.83	5,368,100.93	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,314,768.83	5,368,100.93	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,314,768.83	5,368,100.93	1.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			5,368,100.93	5,417,950.93	0.9%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	5,368,100.93	5,417,950.93	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	5,352,152.81		
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	15,948.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,368,100.93		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)			5,368,100.93		

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	53,332.10	49,850.00	-6.5%
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,332.10	49,850.00	-6.5%
TOTAL, REVENUES			53,332.10	49,850.00	-6.5%

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

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Decemination	December 2017		2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		1			
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS	<u> </u>				
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

			2016-17	2017-18	Percent
Description	Function Codes	Object Codes		Budget	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	53,332.10	49,850.00	-6.5%
5) TOTAL, REVENUES			53,332.10	49,850.00	-6.5%
B. EXPENDITURES (Objects 1000-7999)		-			
1) Instruction	1000-1999	-	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999	-	0.00	0.00	0.0%
3) Pupil Services	3000-3999	-	0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999	-	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			53,332.10	49,850.00	-6.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070			
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%

Solana Beach Elementary San Diego County

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			53,332.10	49,850.00	-6.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,314,768.83	5,368,100.93	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,314,768.83	5,368,100.93	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,314,768.83	5,368,100.93	1.0%
2) Ending Balance, June 30 (E + F1e)			5,368,100.93	5,417,950.93	0.9%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Ĵ			0.00	0.00	0.0%
Stores		9712			
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	5,368,100.93	5,417,950.93	0.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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		2016-17	2017-18	
Resource	Description	Unaudited Actuals	Budget	

Total, Restricted Balance

0.00 0.00

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Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	128.00	1,331.00	939.8%
4) Other Local Revenue		8600-8799	652,424.22	721,407.00	10.6%
5) TOTAL, REVENUES			652,552.22	722,738.00	10.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,120.00	3,860.00	23.7%
2) Classified Salaries		2000-2999	376,928.70	457,338.00	21.3%
3) Employee Benefits		3000-3999	117,868.80	114,015.00	-3.3%
4) Books and Supplies		4000-4999	61,681.52	96,952.00	57.2%
5) Services and Other Operating Expenditures		5000-5999	20,096.01	179,930.00	795.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100 -7 299, 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			579,695.03	852,095.00	47.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			72,857.19	(129,357,00)	-277.5%
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%

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Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,857.19	(129,357.00)	-277.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,111,122.12	1,183,979.31	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,111,122.12	1,183,979.31	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,111,122.12	1,183,979.31	6.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,183,979.31	1,054,622.31	-10.9%
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	1,183,979.31	1,054,622.31	-10.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	1,037,837.92		
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	149,580.07		
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		0010	1,187,417.99		
I. DEFERRED OUTFLOWS OF RESOURCES			1,101,417.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	2,617.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	821.56		
4) Current Loans		9640	021.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		9050	3,438.68		
DEFERRED INFLOWS OF RESOURCES			3,430.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5090	0.00		
			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,183,979.31		

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Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	128.00	1,331.00	939.8%
All Other State Revenue	All Other	8590	_0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			128.00	1,331.00	939.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,032.75	9,300.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investm	ents	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	642,391.47	712,107.00	10.9%
TOTAL, OTHER LOCAL REVENUE			652,424.22	721,407.00	10.6%
TOTAL, REVENUES			652,552.22	722,738.00	10.8%

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Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,120.00	3,860.00	23.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,120.00	3,860.00	23.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	376,928.70	457,338.00	21.3%
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			376,928.70	457,338.00	21.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	309.16	1,888.00	510.7%
PERS		3201-3202	42,701.94	70,718.00	65.6%
OASDI/Medicare/Alternative		3301-3302	28,786.89	34,889.00	21.2%
Health and Welfare Benefits		3401-3402	40,388.48	0.00	-100.0%
Unemployment Insurance		3501-3502	189.87	229.00	20.6%
Workers' Compensation		3601-3602	4,670.90	6,291.00	34.7%
OPEB, Allocated		3701-3702	821.56	0.00	-100.0%
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			117,868.80	114,015.00	-3.3%
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	61,681.52	96,952.00	57.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			61,681.52	96,952.00	57.2%

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

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	16,230.74	26,030.00	60.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	S	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	150,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	3,865.27	3,900.00	0.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		20,096.01	179,930.00	795.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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 C	osts)		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 CO	DSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			579,695.03	852,095.00	47.0%

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
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%
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 (- b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	128.00	1,331.00	939.8%
4) Other Local Revenue		8600-8799	652,424.22	721,407.00	10.69
5) TOTAL, REVENUES			652,552.22	722,738.00	10.8%
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		579,695.03	852,095.00	47.0%
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			579,695.03	852,095.00	47.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			72,857.19	(129,357.00)	-277.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Solana Beach Elementary San Diego County

Unaudited Actuals Foundation Special Revenue Fund Expenditures by Function

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Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			72,857.19	(129,357.00)	-277.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,111,122.12	1,183,979.31	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,111,122.12	1,183,979.31	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,111,122.12	1,183,979.31	6.6%
2) Ending Balance, June 30 (E + F1e)			1,183,979.31	1,054,622.31	-10.9%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,183,979.31	1,054,622.31	-10.9%
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

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Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	1,183,979.31	1,054,622.31
Total, Restr	icted Balance	1,183,979.31	1,054,622.31

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Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

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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	25,899.00	23,850.00	-7.9
5) TOTAL, REVENUES		25,899.00	23,850.00	-7.9
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0'
2) Classified Salaries	2000-2999	0.00	0.00	0.0
3) Employee Benefits	3000-3999	0.00	0.00	0.0
4) Books and Supplies	4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures	5000-5999	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)		25,899.00	23,850.00	-7.9
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	300,000.00	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		300,000.00	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)			325,899.00	23,850.00	-92.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,669,721.28	2,995,620.28	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,669,721.28	2,995,620.28	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,669,721.28	2,995,620.28	12.2%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			2,995,620.28	3,019,470.28	0.8%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	2,995,620.28	3,019,470.28	0.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	2,687,611.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
		9120	0.00		
b) in Banks					
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	8,008.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	300,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,995,620.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G9 + H2) - (I6 + J2)		· · · · · · · · · · · · · · · · · · ·	2,995,620.28		

Description	Deposition Codeo	Object Codes	2016-17	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	25,899.00	23,850.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,899.00	23,850.00	-7.9%
TOTAL, REVENUES			25,899.00	23,850.00	-7.9%

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	300,000.00	0.00	-100.0
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	-100.04
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.04
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
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	25,899.00	23,850.00	-7.9%
5) TOTAL, REVENUES			25,899.00	23,850.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			25,899.00	23,850.00	-7.9%
D. OTHER FINANCING SOURCES/USES					
 Interfund Transfers a) Transfers In 		8900-8929	300,000.00	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			300,000.00	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)			325,899.00	23,850.00	-92.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,669,721.28	2,995,620.28	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,669,721.28	2,995,620.28	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,669,721.28	2,995,620.28	12.2%
2) Ending Balance, June 30 (E + F1e)			2,995,620.28	3,019,470.28	0.8%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	2,995,620.28	3,019,470.28	0.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

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	2016-17	2017-18
Description	Unaudited Actuals	Budget
	Description	Description Unaudited Actuals

Total, Restricted Balance

0.00 0.00

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	68,000.67	20,150.00	-70.4
5) TOTAL, REVENUES			68,000.67	20,150.00	-70.49
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
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	194.40	0.00	-100.0
5) Services and Other Operating Expenditures		5000-5999	89,696.39	0.00	-100.0
6) Capital Outlay		6000-6999	2,107,012.35	48,001,800.00	2178.2
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.04
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			2,196,903.14	48,001,800.00	2085.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,128,902.47)	(47,981,650.00)	2153.84
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	49,780,000.00	0.00	-100.0
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			49,780,000.00	0.00	-100.09

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,651,097.53	(47,981,650.00)	-200.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,987.25	48,241,084.78	8076.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,987.25	48,241,084.78	8076.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,987.25	48,241,084.78	8076.6%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 			48,241,084.78	259,434.78	-99.5%
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	521,610.00	0.00	-100.0%
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	47,719,474.78	47,739,624.78	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(47,480,190.00)	Nev

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Unaudited Actuals Building Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	49,894,012.15		
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	64,133.21		
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			49,958,145.36		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	11,870.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,705,190.58		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,717,060.58		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					

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Unaudited Actuals Building Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	_0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	68,000.67	20,150.00	-70.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			68,000.67	20,150.00	-7 <u>0.4%</u>
TOTAL, REVENUES			68,000.67	20,150.00	-70.4%

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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	194.40	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			194.40	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	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%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	89,696.39	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		89,696.39	0.00	-100.0%
CAPITAL OUTLAY		1			
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,107,012.35	48,001,800.00	2178.2%
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			2,107,012.35	48,001,800.00	2178.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund					
Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,196,903.14	48,001,800.00	2085.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	49,780,000.00	0.00	-100.09
Proceeds from Sale/Lease-		0331	43,700,000.00	0.00	100.07
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates		0074	0.00	0.00	0.0%
of Participation		8971	0.00	0.00	0.03
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			49,780,000.00	0.00	-100.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			49,780,000.00	0.00	-100.04

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES	- <u>, , , , , , , , , , , , , , , , , , ,</u>				· · ·
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	68,000.67	20,150.00	-70.4%
5) TOTAL, REVENUES			68,000.67	20,150.00	-70.4%
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		2,196,903.14	48,001,800.00	2085.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,196,903.14	48,001,800.00	2085.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,128,902.47)	(47,981,650.00)	2153,8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	40 700 000 00	0.00	-100.0%
a) Sources		8930-8979	49,780,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0%

Solana Beach Elementary San Diego County

Unaudited Actuals Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,651,097.53	(47,981,650.00)	-200.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	589,987.25	48,241,084.78	8076.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,987.25	48,241,084.78	8076.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			589,987.25	48,241,084.78	8076.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			48,241,084.78	259,434. 7 8	-99.5%
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	521,610.00	0.00	-100.0%
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	47,719,474.78	47,739,624.78	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(47,480,190.00)	New

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

Resource Description		2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	521,610.00	0.00
Total, Restric	ted Balance	521,610.00	0.00

F

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	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	249,72 7 .28	221,010.00	-11.5
5) TOTAL, REVENUES		249,727.28	221,010.00	<u>-11.5</u>
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	93,376.44	0.00	-100.0
3) Employee Benefits	3000-3999	29,116.20	0.00	-100.09
4) Books and Supplies	4000-4999	6,994.02	0.00	-100.0
5) Services and Other Operating Expenditures	5000-5999	87,171.03	0.00	-100.09
6) Capital Outlay	6000-6999	0.00	0.00	0.09
 Other Outgo (excluding Transfers of Indirect Costs) 	7 100-7299, 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		216,657.69	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		33,069.59	221,010.00	568.33
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630- 7 699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.09

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			33,069.59	221,010.00	568.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	697,775.48	730,845.07	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			697,775.48	730,845.07	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			697,775.48	730,845.07	4.7%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 		ŗ	730,845.07	951,855.07	30.2%
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	730,845.07	730,845.07	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	221,010.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	<u> </u>	9790	0.00	0.00	0.0%

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Unaudited Actuals Capital Facilities Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9 1 10	732,423.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,213.21		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,069.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			737,706.75		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	1,090.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,771.56		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			6,861.68		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
·Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			730,845.07		

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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	
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	6,614.73	6,010.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	243,112.55	215,000.00	-11.6%
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			249,727.28	221,010.00	-11.5%
OTAL, REVENUES			249,727.28	221,010.00	-11.5%

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.09
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	77,350.14	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	16,026.30	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,376.44	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,191.28	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,866.05	0.00	-100.0%
Health and Welfare Benefits		3401-3402	8,620.28	0.00	-100.0%
Unemployment Insurance		3501-3502	47.44	0.00	-100.0%
Workers' Compensation		3601-3602	1,189.29	0.00	-100.0%
OPEB, Allocated		3701-3702	201.86	0.00	-100.0%
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			29,116.20	0.00	-100.0%
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	6,994.02	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,994.02	0.00	-100.0%

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Description	Resource Codes Object Co	2016-17 des Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	3,300.00	0.00	-100.0%
Insurance	5400-545	0 0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts 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	83,871.03	0.00	-100.09
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES	87,171.03	0.00	-100.0%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
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 C	Costs)	0.00	0.00	0.0%
OTAL, EXPENDITURES		216,657.69	0.00	-100.0%

Description	Resource Codes Object Code	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS				
INTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.09
INTERFUND TRANSFERS OUT				
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.09
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%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				

Unaudited Actuals Capital Facilities Fund Expenditures by Function

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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	249,727.28	221,010.00	-11.5%
5) TOTAL, REVENUES			249,727.28	221,010.00	-11.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999	-	0.00	0.00	0.0%
4) Ancillary Services	4000-4999	_	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	-	0.00	0.00	0.0%
7) General Administration	7000-7999	_	12,969.12	0.00	-100.0%
8) Plant Services	8000-8999		203,688.57	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			216,657.69	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			33,069.59	221,010.00	568.3%
D. OTHER FINANCING SOURCES/USES				, 1994, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1997, 1	
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)			33,069.59	221,010.00	568.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	697,775.48	730,845.07	4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		-	697,775.48	730,845.07	4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	697,775.48	730,845.07	4.7%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 		-	730,845.07	951,855.07	30.2%
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	730,845.07	730,845.07	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	221,010.00	New
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	730,845.07	730,845.07
Total, Restric	ted Balance	730,845.07	730,845.07

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

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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	14,921.26	134,085.00	798.6%
5) TOTAL, REVENUES		14,921.26	134,085.00	798.6%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 	7100 -7 299, 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)		14,921.26	134,085.00	798.6%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4) F. FUND BALANCE, RESERVES			14,921.26	134,085.00	798.6%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,196.70	1,467,117.96	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,196.70	1,467,117.96	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,452,196.70	1,467,117.96	1.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,467,117.96	1,601,202.96	9.1%
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	1,467,117.96	1,541,202.96	5.0%
c) Committed			ľ		
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	60,000.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description R	esource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	1,462,759.33		
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	4,358.63		
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			1,467,117.96		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0,00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	120,000.00	New
Interest		8660	14,921.26	14,085.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
Ali 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			14,921.26	134,085.00	798.6%
TOTAL, REVENUES			14,921.26	134,085.00	798.6%

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

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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	
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 Special Reserve Fund for Capital Outlay Projects Expenditures by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	nesource coues	Object Codes	Unautited Actuals	Budget	Difference
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 Improvement	s	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 EXPENDIT	TUBES		0.00	0.00	0.0%
	01120		0.00		0.07
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		0200	0.00	0.00	0.07
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		7212	0.00	0.00	0.0%
		7299	0.00	0.00	0.0%
All Other Transfers Out to All Others		1299	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 Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
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	0.07
		7031	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%
"OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					

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

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1) LOFF Sources 8010-4098 0.00 0.00 2) Federal Revenue 8100-8298 0.00 0.00 3) Other State Revenue 8300-8599 0.00 0.00 4) Other Local Revenue 8600-8799 14,921.26 134,085.00 5) TOTAL, REVENUES 14,921.26 134,085.00 14,921.26 5) TOTAL, REVENUES 14,921.26 134,085.00 14,921.26 7) Instruction 1000-1999 0.00 0.00 2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupil Services 3000-3999 0.00 0.00 4) Ancillary Services 3000-4999 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 6) Enterprise 6000-8999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 134,085.00 14,921.26 134,085.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 10) TOTAL, EX	ercent erence			Object Codes	Function Codes	Description
2) Federal Revenue 8100-8299 0.00 0.00 3) Other State Revenue 8300-8599 0.00 0.00 4) Other Local Revenue 8600-8799 14,921.28 134,085.00 5) TOTAL, REVENUES 14,921.28 134,085.00 5) TOTAL, REVENUES 14,921.28 134,085.00 8. EXPENDITURES (Objects 1000-7999) 14,921.28 134,085.00 1) Instruction 1000-1999 0.00 0.00 2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupi Services 3000-3999 0.00 0.00 0.00 4) Ancillary Services 3000-3999 0.00 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 0.00 9) Plant Services 8000-8999 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00						A. REVENUES
2) Federal Revenue 8100-8299 0.00 0.00 3) Other State Revenue 8300-8599 0.00 0.00 4) Other Local Revenue 8600-8799 14,921.28 134,085.00 5) TOTAL, REVENUES 14,921.28 134,085.00 5) TOTAL, REVENUES 14,921.28 134,085.00 8. EXPENDITURES (Objects 1000-7999) 14,921.28 134,085.00 1) Instruction 1000-1999 0.00 0.00 2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupi Services 3000-3999 0.00 0.00 0.00 4) Ancillary Services 3000-3999 0.00 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 0.00 9) Plant Services 8000-8999 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00				0010 0000		1) I CEE Sources
3) Other State Revenue 8300-8599 0.00 0.00 4) Other Local Revenue 8600-8799 14,921.26 134,085.00 5) TOTAL, REVENUES 14,921.28 134,085.00 5) TOTAL, REVENUES 14,921.28 134,085.00 8. EXPENDITURES (Objects 1000-7999) 14,921.28 134,085.00 1) Instruction 1000-1999 0.00 0.00 2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupil Services 3000-3999 0.00 0.00 0.00 4) Ancillary Services 3000-3999 0.00 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 0.00 9) Plant Services 8000-8999 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 134,085.00 0.00 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00	0.0%					
4) Other Local Revenue 8600-8799 14,921.26 134,085.00 5) TOTAL, REVENUES 14,921.26 134,085.00 14,921.26 8. EXPENDITURES (Objects 1000-7999) 14,921.26 134,085.00 14,921.26 1) Instruction 1000-1999 0.00 0.00 2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupil Services 3000-3999 0.00 0.00 4) Ancillary Services 4000-4999 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES 134,085.00 134,085.00 134,085.00 134,085.00 D. OTHER FINANCING SOURCES/USES 134,085.00 134,085.00 134,085.00 134,085.00 134,085.00 134,085.00	0.0%	 0.00	0.00	8100-8299		
5) TOTAL, REVENUES 14,821.26 134,085.00 B. EXPENDITURES (Objects 1000-7999) 1000-1999 0.00 0.00 1) Instruction 1000-1999 0.00 0.00 2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupil Services 3000-3999 0.00 0.00 4) Ancillary Services 4000-4999 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES ESTORE OTHER 14,921,26 134,065.00 100 C: EXCESS (DEFICIENCY) OF REVENUES 0.00 0.00 0.00 100 0 THER FINANCING SOURCES/USES 14,921,26 134,065.00 10 1) Interfund Transfers In 8900-8929 0.00 0.00 10	0.0%	 0.00	0.00	8300-8599		3) Other State Revenue
B. EXPENDITURES (Objects 1000-7999) 1000-1999 0.00 0.00 1) Instruction 1000-1999 0.00 0.00 2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupil Services 3000-3999 0.00 0.00 4) Anciliary Services 4000-4999 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES BEFORE OTHER 14,921.28 134,085.00 134,085.00 1) Interfund Transfers 8900-8929 0.00 0.00 14,921.28 134,085.00 1) Interfund Transfers In 8900-8929 0.00 0.00 134,085.00 134,085.00 134,085.00 134,085.0	798.6%	 134,085.00	14,921.26	8600-8799		4) Other Local Revenue
1) Instruction 1000-1999 0.00 0.00 2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupil Services 3000-3999 0.00 0.00 4) Ancillary Services 3000-3999 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 5) Community Services 5000-6999 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES 14,921.26 134,085.00 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 1) Interfund Transfers In 8900-8929 0.00 0.00 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00	798.6%	 134,085.00	14,921.26			5) TOTAL, REVENUES
2) Instruction - Related Services 2000-2999 0.00 0.00 3) Pupil Services 3000-3999 0.00 0.00 4) Ancillary Services 4000-4999 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) 14,921.26 134,085.00 D. OTHER FINANCING SOURCES/USES 11, Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 1) Interfund Transfers 8900-8929 0.00 0.00 0.00 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00						B. EXPENDITURES (Objects 1000-7999)
3) Pupil Services 3000-3999 0.00 0.00 4) Ancillary Services 4000-4999 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 134,085.00 0.00 0.00 10) TOTAL, EXPENDITURES SURCES/USES 14,921.26 134,085.00 0.00 1) Interfund Transfers 8900-8929 0.00 0.00 0.00 1) Interfund Transfers 8900-8929 0.00 0.00 0.00 1) Interfund Transfers 8900-8929 0.00 0.00 0.00 <td< td=""><td>0.0%</td><td>0.00</td><td>0.00</td><td></td><td>1000-1999</td><td>1) Instruction</td></td<>	0.0%	0.00	0.00		1000-1999	1) Instruction
4) Ancillary Services 4000-4999 0.00 0.00 5) Community Services 5000-5999 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES/USES 14,921.26 134,085.00 134,085.00 1) Interfund Transfers a) Transfers Out 7600-7629 0.00 0.00 0.00 b) Transfers Out 7600-7629 0.00 0.00 0.00 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 0.00	0.0%	0.00	0.00		2000-2999	2) Instruction - Related Services
5) Community Services 5000-5999 0.00 0.00 6) Enterprise 6000-6999 0.00 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) 14.921.26 134,085.00 14.921.26 134,085.00 D. OTHER FINANCING SOURCES/USES 14.921.26 134,085.00 100 0.00	0.0%	 0.00	0.00	-	3000-3999	3) Pupil Services
6) Enterprise 6000-6999 0.00 0.00 7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B10) 14,921.26 134,085.00 134,085.00 D. OTHER FINANCING SOURCES/USES 14,921.26 134,085.00 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 134,085.00 14,921.26 14,921.26	0.0%	0.00	0.00		4000-4999	4) Ancillary Services
7) General Administration 7000-7999 0.00 0.00 8) Plant Services 8000-8999 0.00 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 0.00 0VER EXPENDITURES BEFORE OTHER 14,921.26 134,085.00 134,085.00 134,085.00 D. OTHER FINANCING SOURCES/USES 10 10,100 0.00 0.00 0.00 1) Interfund Transfers 8900-8929 0.00 0.00 0.00 0.00 1) Interfund Transfers 8900-8929 0.00 0.00 0.00 0.00 2) Other Sources/Uses 7600-7629 0.00 0.00 0.00 0.00 2) Other Sources/Uses 8930-8979 0.00 0.00 0.00 0.00	0.0%	 0.00	0.00		5000-5999	5) Community Services
8) Plant Services 8000-8999 0.00 0.00 0.00 9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) 14,921.26 134,085.00 D. OTHER FINANCING SOURCES/USES 14,921.26 0.00 0.00 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 b) Transfers Out 7600-7629 0.00 0.00 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00	0.0%	 0.00	0.00	_	6000-6999	6) Enterprise
9) Other Outgo 9000-9999 Except 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) 14,921.26 134,085.00 D. OTHER FINANCING SOURCES/USES 11,14,921.26 134,085.00 10 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 b) Transfers Out 7600-7629 0.00 0.00 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00	0.0%	0.00	0.00	-	7000-7999	7) General Administration
9) Other Outgo 9000-9999 7600-7699 0.00 0.00 10) TOTAL, EXPENDITURES 0.00 0.00 0.00 0.00 C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) 14,921.26 134,085.00 134,085.00 D. OTHER FINANCING SOURCES/USES 14,921.26 134,085.00 10 10 10 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.00 10 2) Other Sources/Uses a) Sources 7600-7629 0.00 0.00 0.00 10	0.0%	 0.00	0.00		8000-8999	8) Plant Services
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)14,921.26134,085.00D. OTHER FINANCING SOURCES/USES14,921.26134,085.001001) Interfund Transfers a) Transfers In8900-89290.000.00b) Transfers Out7600-76290.000.002) Other Sources/Uses a) Sources8930-89790.000.00	0.0%	0.00	0.00		9000-9999	9) Other Outgo
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)14,921.26134,085.00D. OTHER FINANCING SOURCES/USES114,921.26134,085.0010001) Interfund Transfers a) Transfers In8900-89290.000.00b) Transfers Out7600-76290.000.002) Other Sources/Uses a) Sources8930-89790.000.00	0.0%	 0.00	0.00			10) TOTAL, EXPENDITURES
FINANCING SOURCES AND USES (A5 - B10)14,921.26134,085.00D. OTHER FINANCING SOURCES/USESImage: Constraint of the second seco						
D. OTHER FINANCING SOURCES/USES Image: sector of the sec	798.6%	134,085.00	14,921.26			
a) Transfers In 8900-8929 0.00 0.00 b) Transfers Out 7600-7629 0.00 0.00 2) Other Sources/Uses 8930-8979 0.00 0.00						D. OTHER FINANCING SOURCES/USES
b) Transfers Out 7600-7629 0.00 0.00 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00	ł					,
2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00	0.0%	 0.00	0.00	8900-8929		a) Transfers In
a) Sources 8930-8979 0.00 0.00	0.0%	 0.00	0.00	7600-7629		b) Transfers Out
	0.0%	0.00	0.00	8930-8979		
	0.0%			F		
3) Contributions 8980-8999 0.00 0.00	0.0%					
4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00	0.0%			0300-0333		

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

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Description E. NET INCREASE (DECREASE) IN FUND	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
BALANCE (C + D4)			14,921.26	134,085.00	798.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,452,196.70	1,467,117.96	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,452,196.70	1,467,117.96	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	1,452,196.70	1,467,117.96	1.0%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 		-	1,467,117.96	1,601,202.96	9.1%
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	1,467,117.96	1,541,202.96	5.0%
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	60,000.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	1,467,117.96	1,541,202.96
Total, Restric	ted Balance	1,467,117.96	1,541,202.96

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES	nesource codes	Object Codes	Unaddited Actuals	Budger	Difference
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	3,722,673.16	0.00	-100.09
5) TOTAL, REVENUES			3,722,673.16	0.00	-100.09
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.05
4) Books and Supplies		4000-4999	29,998.57	0.00	-100.0
5) Services and Other Operating Expenditures		5000-5999	38,174.14	0.00	-100.09
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,172.71	0.00	-100.09
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,654,500.45	0.00	-100.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	2,472,888.16	0.00	-100.09
b) Transfers Out		7600-7629	4,931,965.54	0.00	-100.0%
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			(2,459,077.38)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
	nesource codes	_ Object Codes	Unaddiled Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,195,423.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,265,373.78	14,460,796.85	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,265,373.78	14,460,796.85	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,265,373.78	14,460,796.85	9.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		·	14,460,796.85	14,460,796.85	0.0%
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	14,460,796.85	14,460,796.85	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%

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

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	11,937,396.15		
1) Fair Value Adjustment to Cash in County Treasury	1	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	_0.00		
d) with Fiscal Agent		9135	2,472,888.16		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	50,512.54		
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			14,460,796.85		
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)			14,460,796.85		

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		85 7 6	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	3,614,871.87	0.00	-100.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	107,801.29	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	3	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	<u></u>		3,722,673.16	0.00	-100.0%
TOTAL, REVENUES			3,722,673.16	0.00	-100.0%

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

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	29,998.57	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,998.57	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	_0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	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%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	38,174.14	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		38,174.14	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
OTAL, EXPENDITURES			68,172.71	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,472,888.16	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,472,888.16	0.00	-100.0%
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	4,931,965.54	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,931,965.54	0.00	-100.0%

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

37 68387 0000000 Form 49

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES				· · · · · · · · · · · · · · · · · · ·	
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation Proceeds from Capital Leases		8971 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%
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%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,459,077.38)	0.00	-100.0%

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

37 68387 0000000 Form 49

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	3,722,673.16	0.00	-100.0%
5) TOTAL, REVENUES			3,722,673.16	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	,	68,172. 7 1	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,172.71	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			3,654,500.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	2,472,888.16	0.00	-100.0%
b) Transfers Out		7600-7629	4,931,965.54	0.00	-100.0%
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			(2,459,077.38)	0.00	-100.0%

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

37 68387 0000000 Form 49

Description E. NET INCREASE (DECREASE) IN FUND	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
BALANCE (C + D4)			1,195,423.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,265,373.78	14,460,796.85	9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		-	13,265,373.78	14,460,796.85	9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	13,265,373.78	14,460,796.85	9.0%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable 			14,460,796.85	14,460,796.85	0.0%
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	14,460,796.85	14,460,796.85	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%

Unaudited Actuals Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	14,460,796.85	14,460,796.85
Total, Restric	ted Balance	14,460,796.85	14,460,796.85

Unaudited Actuals Other Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,343.00	4,803.00	-24.3%
4) Other Local Revenue		8600-8799	3,350,967.09	3,413,639.00	1.9%
5) TOTAL, REVENUES	······		3,357,3 <u>10.09</u>	3,418,442.00	1.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,867,318.25	1,936,392.00	3.7%
3) Employee Benefits		3000-3999	813,098.89	901,137.00	10.8%
4) Books and Supplies		4000-4999	234,518.69	186,500.00	-20.5%
5) Services and Other Operating Expenses		5000-5999	666,386.77	611,315.00	-8.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,581,322.60	3,635,344.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(224,012.51)	(216,902.00)	-3.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals Other Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN			(
NET POSITION (C + D4)			(224,012.51)	(216,902.00)	-3.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,693,862.53	1,469,850.02	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,693,862.53	1,469,850.02	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,693,862.53	1,469,850.02	-13.2%
2) Ending Net Position, June 30 (E + F1e)		·	1,469,850.02	1,252,948.02	-14.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,469,850.02	1,252,948.02	-14.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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Unaudited Actuals Other Enterprise Fund Expenses by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
 Cash a) in County Treasury 		9110	1,498,821.93		
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	119,209.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,618,030.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Unaudited Actuals Other Enterprise Fund Expenses by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	120,989.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	27,191.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			148,180.97		
J. DEFERRED INFLOWS OF RESOURCES		2			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,469,850.02		

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Unaudited Actuals Other Enterprise Fund Expenses by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	6,343.00	4,803.00	-24.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,343.00	4,803.00	-24.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,014.68	18,000.00	19.9%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,335,952.41	3,395,639.00	1.8%
TOTAL, OTHER LOCAL REVENUE			3,350,967.09	3,413,639.00	1.9%
OTAL, REVENUES			3,357,310.09	3,418,442.00	1.8%

Unaudited Actuals Other Enterprise Fund Expenses by Object

Description			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,633,592.44	1,695,993.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	79,714.58	87,507.00	9.8%
Clerical, Technical and Office Salaries		2400	103,883.92	105,892.00	1.9%
Other Classified Salaries		2900	50,127.31	47,000.00	-6.2%
TOTAL, CLASSIFIED SALARIES			1,867,318.25	1,936,392.00	3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,287.23	4,803.00	-68.6%
PERS		3201-3202	225,603.55	300,741.00	33.3%
OASDI/Medicare/Alternative		3301-3302	135,790.12	151,702.00	11.7%
Health and Welfare Benefits		3401-3402	406,900.94	416,394.00	2.3%
Unemployment Insurance		3501-3502	933.94	968.00	3.6%
Workers' Compensation		3601-3602	23,133.12	26,529.00	14.7%
OPEB, Allocated		3701-3702	4,036.67	0.00	-100.0%
OPEB, Active Employees		3751-3752	1,413.32	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			813,098.89	901,137.00	10.8%
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	141,893.82	101,500.00	-28.5%
Noncapitalized Equipment		4400	20,903.05	20,000.00	-4.3%
Food		4700	71,721.82	65,000.00	-9.4%
TOTAL, BOOKS AND SUPPLIES			234,518.69	186,500.00	-20.5%

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Unaudited Actuals Other Enterprise Fund Expenses by Object

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Description R	esource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,476.95	16,000.00	3.4%
Dues and Memberships		5300	1,193.02	1,450.00	21.5%
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	77,413.05	72,015.00	-7.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	140,227.68	132,600.00	-5.4%
Professional/Consulting Services and Operating Expenditures		5800	430,903.65	384,750.00	-10.7%
Communications		5900	1,172.42	4,500.00	283.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			666,386.77	611,315.00	-8.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	sts)		0.00	0.00	0.0%
TOTAL, EXPENSES			3,581,322.60	3,635,344.00	1.5%

Unaudited Actuals Other Enterprise Fund Expenses by Object

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
		7051			
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.0%
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%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals Other Enterprise Fund Expenses by Function

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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	6,343.00	4,803.00	-24.3%
4) Other Local Revenue		8600-8799	3,350,967.09	3,413,639.00	1.9%
5) TOTAL, REVENUES			3,357,310.09	3,418,442.00	1.8%
B. EXPENSES (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		3,581,322.60	3,635,344.00	1.5%
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, EXPENSES			3,581,322.60	3,635,344.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(224,012.51)	(216,902.00)	-3.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals Other Enterprise Fund Expenses by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)	···		(224,012.51)	(216,902.00)	-3.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,693,862.53	1,469,850.02	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,693,862.53	1,469,850.02	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,693,862.53	1,469,850.02	-13.2%
2) Ending Net Position, June 30 (E + F1e)			1,469,850.02	1,252,948.02	-14.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,469,850.02	1,252,948.02	-14.8%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource Description	2016-17 Unaudited Actuals	2017-18 Budget
Total, Restricted Net Position	0.00	0.00

Unaudited Actuals Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	429,055.77	306,000.00	-28.7
5) TOTAL, REVENUES	······		429,055.77	306,000.00	-28.7
3. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	269,806.00	300,000.00	11.2
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0
6) Depreciation		6000-6999	0.00	0.00	0.0
 Other Outgo (excluding Transfers of Indirect Costs) 		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENSES			269,806.00	300,000.00	11.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			159,249.77	6,000.00	-96.29
D. OTHER FINANCING SOURCES/USES		r			
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.04
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.05

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Unaudited Actuals Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			150 040 77	c 000 00	00.08/
F. NET POSITION			<u>159,249.77</u>	6,000.00	-96.2%
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	361,906.54	521,156.31	44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,906.54	521,156.31	44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			361,906.54	521,156.31	44.0%
2) Ending Net Position, June 30 (E + F1e)			521,156.31	527,156.31	1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	521,15 <u>6</u> .31	527,156.31	1.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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Unaudited Actuals Self-Insurance Fund Expenses by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	460,473.18		
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	38,782.13		
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	21,901.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			521,156.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Unaudited Actuals Self-Insurance Fund Expenses by Object

	Name and a state of the state o				B 14 PR1/N
Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES	· · · · · · · · · · · · · · · · · · ·		0.00		
. DEFERRED INFLOWS OF RESOURCES		1			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			521,156.31		

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Unaudited Actuals Self-Insurance Fund Expenses by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,481.76	6,000.00	72.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	300,000.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	425,574.01	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			429,055.77	306,000.00	-28.7%
OTAL, REVENUES			429,055.77	306,000.00	-28.7%

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Unaudited Actuals Self-Insurance Fund Expenses by Object

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Description	Pasouras Codes	Object Codes	2016-17	2017-18	Percent
	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
CERTIFICATED SALARIES				· .	
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	269,806.00	300,000.00	11. <u>2%</u>
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			269,806.00	300,000.00	11.2%
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 Self-Insurance Fund Expenses by Object

Description R	esource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			269,806.00	300,000.00	11.2%

Unaudited Actuals Self-Insurance Fund Expenses by Object

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Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
		0000	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.078
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%

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Unaudited Actuals Self-Insurance Fund Expenses by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	429,055.77	306,000.00	-28.7%
5) TOTAL, REVENUES			429,055.77	306,000.00	-28.7%
B. EXPENSES (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		269,806.00	300,000.00	11.2%
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, EXPENSES			269,806.00	300,000.00	11.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			159,249.77	6,000.00	-96.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Unaudited Actuals Self-Insurance Fund Expenses by Function

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Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			159,249.77	6,000.00	-96.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	361,906.54	521,156.31	44.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,906.54	521,156.31	44.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			361,906.54	521,156.31	44.0%
2) Ending Net Position, June 30 (E + F1e)			521,156.31	527,156.31	1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	521,156.31	527,156.31	1.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0,00	0.0%

	2016-17	2017-18
Resource Description	Unaudited Actuals	Budget
Total, Restricted Net Position	0.00	0.00

2016-17 Unaudited Actuals AVERAGE DAILY ATTENDANCE

	2016	17 Unaudited	d Actuals	2	017-18 Budg	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT				- <u> </u>	· ··· · · · · · · · · · · · · · · · ·	
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)	0.000.00	0 000 00	0.000.00	0.000.74	0.000 74	0.000 74
2. Total Basic Aid Choice/Court Ordered	2,899.82	2,900.83	2,899.82	2,928.74	2,928.74	2,928.74
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)	2,899.82	2,900.83	2.899.82	2,928.74	2,928.74	2,928.74
5. District Funded County Program ADA				·		
a. County Community Schools						
 b. Special Education-Special Day Class 						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	2,899.82	2,900.83	2,899.82	2,928.74	2,928.74	2,928.74
7. Adults in Correctional Facilities				na filiative filitative inclusion of the	an an an that an an that a start	No. And and a start of a
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						
Tab C. Charter School ADA)	addite Waters and the re-	an a				化工业标准的工具资格

Unaudited Actuals 2016-17 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	21,457,518.63	301	0.00	303	21,457,518.63	305	210,679.53		307	21,246,839.10	309
2000 - Classified Salaries	6,270,549.31	311	0.00	313	6,270,549.31	315	61,876.86		317	6,208,672.45	319
3000 - Employee Benefits	10,887,376.47	321	59,896.76	323	10,827,479.71	325	20,441.17		327	10,807,038.54	329
4000 - Books, Supplies Equip Replace. (6500)	2,303,124.51	331	0.00	333	2,303,124.51	335	2,314.71		337	2,300,809.80	339
5000 - Services & 7300 - Indirect Costs	5,117,509.55	341	0.00	343	5,117,509.55	345	420,613.17		347	4,696,896.38	349
			T	DTAL	45,976,181.71	365		 T	OTAL	45,260,256.27	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.

ΡΔΡ	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	18,500,772.28	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	2,591,532.16	
3.	STRS.	3101 & 3102	3,649,409.92	
4.	PERS		376,290.02	
5.	OASDI - Regular, Medicare and Alternative.		504,864,62	
6.	Health & Welfare Benefits (EC 41372)	0001 0 0002	004,004.02	
Ų.	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	3,329,138.06	385
7.	Unemployment Insurance.		10,602.16	
э. В.	Workers' Compensation Insurance.		261,963.09	1 1
9.	OPEB. Active Employees (EC 41372).		52,690.92	
10.	Other Benefits (EC 22310).		0.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		29,277,263.23	
	Less: Teacher and Instructional Aide Salaries and		20,211,200.20	
12.	Benefits deducted in Column 2.		0.00	
139	Less: Teacher and Instructional Aide Salaries and		0.00	1
104.	Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
h	Less: Teacher and Instructional Aide Salaries and		0.00	000
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.			397
	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.		64.69%	
16.	District is exempt from EC 41372 because it meets the provisions			1
	of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

ro۱	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exe visions of EC 41374.	· · · · · · · · · · · · · · · · · · ·
	Minimum percentage required (60% elementary, 55% unified, 50% high)	<u>60.00%</u>
	Percentage spent by this district (Part II, Line 15)	64.69%
	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	45,260,256.27
	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

			Teacher Full-Time Equivalents	uivalents		Classrool	Classroom Units	Pupils Transported
İ		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant (Fun	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Ui Goals 0000 ar	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,483,407.30	470,492.83	2,271,185.56		4.609.213.08	00.0	000
B. Enter Allocat	B. Enter Allocation Factor(s) by Goal:	FTF. Factor(s)	FTF Factor(c)	ETE Eactor(c)	ETE Ea	CILEnctor(a)	CII Faster (a)	
(Note:	(Note: Allocation factors are only needed for a column if	(c) 10000 1 7 1 1	(c)10100 1 7 1 1	1 1 1 1 1 9 101 (2)	LIE FACIOI(S)	CU racion(s)	CU Factor(s)	P.I. Factor(s)
there are	there are undistributed expenditures in line A.)							
Instructional Go	Instructional Goals Description							
1000	Pre-Kindergarten							
1110	Regular Education, K-12	5.50	2.00	7.00	3.00	155.00	000	000
3100	Alternative Schools		-				0000	000
3200	Continuation Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)				4.00			
6000	ROCP							
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)							
1	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	on Factors	5.50	2.00	7.00	7.00	155.00	00.0	0.00
								i i

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

37 68387 0000000 Form PCR

			Direct Costs		Central Admin		Total Costs hv
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
		(Schedule DCC)	(Schedule AC)	(col. 1 + 2)	(col. 3 x Sch. CAC line E	(Schedule OC)	(col. 3 + 4 + 5)
Goal	Program/Activity	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Instructional							
Goals 0001	Pre-Kindervarten	00.0	00.0		000		
1110	Regular Education K-17	25 057 242 18	0 157 507 47	34 200 040 60	7 075 540 04		00.0
3100	Alternative Schools	0.000	0.00	0.00	40.040.64 00.00		37,145,390.44
3200	Continuation Schools	00.0	000	0.00	0.00		0.00
3300	Continuation Schools Indenendent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Amortinity Schools	0000	00.0	0.00	0.00		0.00
2550		0.00	0.00	0.00	0.00		0.00
0022	Community Day Schools	0.00	0.00	0.00	0.00		0.00
00/5	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		00.0
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		000
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	7,704,189.31	424,278.19	8,128,467.50	697,502.29		8 875 969 79
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		000
Other Costs							
-	Food Services					0.00	0.00
	Enterprise					00.00	0.00
-	Facilities Acquisition & Construction					212,784.03	212.784.03
	Other Outgo					546,812.85	546.812.85
Other	Adult Education, Child Development,				2.3		
	CAC, line C5] times CAC, line E)		0.00	0.00	134.312.02		134 312 00
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210,	<u> </u>					
	Object 7350)				0.00		0.00
1	Total General Fund and Charter Schools Funds Expenditures	32,761,531.49	9,576,785.61	42,338,317.10	3.767.355.15	759.596.88	46,865,269,13
California Dept of Education	of Education						

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

37 68387 0000000 Form PCR

	Instruction	Instructional Supervision and Administration	Library, Media, Tcchnology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Pupil Transportation Ancillary Services Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	(Functions 7000- 7999, excent 7210)*	(Functions 8100- 8400)	(Function \$700)	Total
Instructional Goals												TOTAL
Pre-Kindergarten	0.00	00.0	0:00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Regular Education, K-12	25,051,662,15	2,778.32	2,415.38	0.00	0:00	0.00	486.33			0.00	0.00	25,057,342.18
Alternative Schools	0.00	0.00	0.00	0.00	0:00	0.00	0:00			0.00	0:00	0.00
Continuation Schools	0.00	0.00	0.00	0.00	0:00	0.00	0.00			0.00	0.00	0.00
Independent Study Centers	0.00	00.0	0:00	00.0	0.00	0.00	0.00			0.00	0.00	0.00
Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Community Day Schools	0.00	0:00	0.00	00:0	0.00	0.00				000	000	
Specialized Secondary Programs	0.00	0.00	0.00	0.00	0:00	0.00				0.00	000	0.00
Career Technical Education	0.00	000	0.00	0.00	0.00	0.00	0:00			0.00	0.0	000
Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00				WU WU		
Adult Independent Study Centers	0.00	0:00	0.00	0.00	0.0	0.00				000	00.0	000
Adult Correctional Education	0.00	0.00	0:00	0.00	0.0	0.00				000		000
Adult Career Technical Education	0.00	0.00	00.00	0.00	0.00	0.00				000	000	000
Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	00.0	000
Migrant Education	0.00	000	0:00	0.00	0.00	0.00	0.00			0.00	00.0	000
Special Education	6,296,749.26	00.0	0.00	0.00	1,033,400.05	374,040.00	00.0			0.00	00.0	7_704_189_31
ROCP	0.00	0.00	0.00	0.00	0.00	0.00				0.00	00.0	00.0
_												
Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00:0	00:0	00:0	0.00	0.00
Nonagency - Other	00.00	00.00	0000	00.0	0.00	0.00		00:0	00:0	0.00	00.0	000
Community Services		00.00	0.00	0.00	0.00	0.00		00.0	0.00	0.00	00.0	000
Child Care and Development Services	0.00	0.00	0.00	0.00	0:00	0:00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs	31,348,411.41	2,778.32	2,415.38	0.00	1,033,400.05	374,040.00	486.33	00:0	0.00	0.00	0.00	32,761,531.49
									 Functions 7100-71991 	Functions 7100-7199 for goals 8100 and 8500		

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San Diego County

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

37 68387 0000000 Form PCR

		Allocated Support Cos	Allocated Support Costs (Based on factors input on Form PCRAF)	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	00.00	0.00	0.00	0.00
1110	Regular Education, K-12	4,543,294.34	4,609,213.08	0.00	9.152.507.42
3100	Alternative Schools	00.00	0.00	0.00	0.00
3200	Continuation Schools	00.00	0.00	0.00	0.00
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	00.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	00.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	00.0	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)	424,278.19	0.00	0.00	424,278.19
6000	ROC/P	00.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	00.0
Other Funds	Į				
	Adult Education (Fund 11)		0.00		0.00
T	Child Development (Fund 12)	0.00	0.00	0.00	0.00
1	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs	oport Costs	4,967,572.53	4,609,213.08	0.00	9,576,785.61

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V	Central Administration Costs in General Fund and Charter Schools Funds	
	5 E	
	9000, Objects 1000-7999)	595,774.94
7	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	20 708 85
	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000. Objects 1000-7999)	7 156 540 11
, 4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000- 7999)	11.0+C,0C+,2
5	Total Central Administration Costs in General Fund and Charter Schools Funds	3.767.355.14
. –	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	32 761 531 40
2		9 576 785 61
. 3		42,338,317,10
- ن	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	985 534 06
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	579 695 03
5		1 565 229 00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	43,903,546,19
Е.	<u> </u>	8 580
	(The second	000

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

.

37 68387 0000000 Form PCR

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outen	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9099)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				
Enterprise (Objects 1000-5999, 6400, and 6500)		000			00.0
Facilities Acquisition & Construction (Objects 1000-6500)			212.784.03	1	
Other Outgo (Objects 1000-7999)				546.812.85	246, 817, 827
Total Other Costs	0.00	0.00	212,784.03	546.812.85	759 596 88

California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: pcr (Rev 05/24/2011)

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISC	AL YEAR				
1. Adjusted Beginning Fund Balance	9791-9795	1,805,442.23		702,898.06	2,508,340.29
2. State Lottery Revenue	8560	459,992.89	an a	152,932.28	612,925.17
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)		2,265,435.12	0.00	855,830.34	3,121,265.46
B. EXPENDITURES AND OTHER FINANC	CING USES				
1. Certificated Salaries	1000-1999	3,180.00			3,180.00
2. Classified Salaries	2000-2999	61,876.86			61,876.86
3. Employee Benefits	3000-3999	20,441.17			20,441.17
4. Books and Supplies	4000-4999	2,314.71		0.00	2,314.71
 a. Services and Other Operating Expenditures (Resource 1100) 	5000-5999	75.70			75.70
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00	<u> </u>		0.00
7. Tuition	7100-7199	0.00			0.00
 Interagency Transfers Out To Other Districts, County Offices, and Charter Schools 	7211,7212,7221,	0.00			0.00
b. To JPAs and All Others	7222,7281,7282 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 Financin	ng Uses				
(Sum Lines B1 through B11)		87,888.44	0.00	0.00	87,888.44
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	2,177,546.68	0.00	855,830.34	3,033,377.02
D. COMMENTS:					

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

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

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

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	sts - Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	(137,582.59)	0.00	0.00	0.00	546,812.85	2,093,094.85	547,719.63
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								01111 10100
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail			28.20 20 20					
Other Sources/Uses Detail								
Fund Reconciliation 11 ADULT EDUCATION FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	(2,645.09)	0.00	0.00	246,812.84	0.00		
Fund Reconciliation					240,012.04	0.00	247,719.62	356,189.50
4 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00		성장 소문하는	0.00	0.00		
Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND				말 문화가 있는			0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				1. 사망 가 가 나 나	0.00	0.00		
Fund Reconciliation 7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY		장, 사람은 가지?					0.00	0.00
Expenditure Detail		<u> 사망가 가</u> 같은 것.						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
8 SCHOOL BUS EMISSIONS REDUCTION FUND				영양성상			0.00	0.00
Expenditure Detail Other Sources/Uses Detail	. 0.00	0.00		영상(24 전)	0.00	0.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
9 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation							0.00	821.56
0 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail								
Other Sources/Uses Detail					300,000.00	0.00		
Fund Reconciliation				한다. 영화 문화			300,000.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	1,705,190.58
5 CAPITAL FACILITIES FUND							0.00	1,705,190.56
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					0.00	0.00	2,069.70	5,771.56
0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00		2. 김홍홍 물				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
				친구가 있을까?			0.00	0.00
5 COUNTY SCHOOL FACILITIES FUND Expenditure Detail	0.00	0.00		일 이 가격한 상태 이 가격한 사람이				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 9 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS						ł	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			2,472,888.16	1 031 005 54		
Fund Reconciliation					2,472,000,10	4,931,965.54	0.00	0.00
1 BOND INTEREST AND REDEMPTION FUND Expenditure Detail								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail								
Other Sources/Uses Detail	2016년(1918) 1919년 - 1919년 - 191 1919년 - 1919년 br>1919년 - 1919년 -	것은 것은 것은 것		걸었던 것이다.	4,944,244.64	2,485,167.25		
Fund Reconciliation 3 TAX OVERRIDE FUND							0.01	0.00
Expenditure Detail	能包括法律的							
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
6 DEBT SERVICE FUND						-	0.00	0.00
Expenditure Detail				아양감은 다양성을				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.00
7 FOUNDATION PERMANENT FUND						ľ	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation					<u></u>	0.00	0.00	0.00
1 CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00		ſ		
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND	· · · · · · · · · · · · · · · · · · ·	1		··· ·				
Expenditure Detail	. 0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				0.00	0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND						l l	0.00	0.00
Expenditure Detail	140,227.68	0.00	그는 것은 것을 가지?	전 가장을 관리했다.				
Other Sources/Uses Detail			영양은 영양을 다고 있다.		0.00	0.00		
Fund Reconciliation						0.00	0.00	27,191.35
66 WAREHOUSE REVOLVING FUND						E F	0.00	21,101.00
Expenditure Detail	0.00	0.00	이 왜 물 물 물 물 물 물					
Other Sources/Uses Detail			2012년 2012년 1월		0.00	0.00		1
Fund Reconciliation			전 전 이 것 같은 것 같은 것 같이 없다.	2011년 - 1923년 1931년 - 1932년 - 1932년 - 1931년 - 1 1931년 - 1931년 br>1931년 - 1931년 -			0.00	0.00
67 SELF-INSURANCE FUND			그는 바람이 집을 가지요?			ŀ	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail			기가 아니는 아이가 좋다.		0.00	0.00		
Fund Reconciliation			말 집 그 같은 것을 물	다 나는 한 것을 하는		A	0.00	0.00
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail	a the second second		신 문화 관계 같은 것		ľ			
Other Sources/Uses Detail			동네 아이는 것이다.		0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND						[2:27] · 21 : 22 =		0,00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		Star March and C			0.00			
Fund Reconciliation					0.00		0.00	0.00
76 WARRANT/PASS-THROUGH FUND						18 - 18 C - 1	0.00	0.00
Expenditure Detail			전쟁 김 김 영화	것은 것은 감독 가슴이 다.	한 것이 가 안 좋을다.			
Other Sources/Uses Detail	이 것 좋아? 나는 것 같아?				이 있는 것이 같아요.			
Fund Reconciliation	지 위신에서는 신것.	2012년 2월 24일 문화						
95 STUDENT BODY FUND			1287 5.51 (See Fi			2013년 - 2013년 -	0.00	0.00
Expenditure Detail	15 승규님은 문건				승규는 방송하는 것			
Other Sources/Uses Detail		New State State			이 없는 요즘 같이 봐.			
Fund Reconciliation			이는 것은 것이 같아?	요즘 안 없는 것	요즘이 물질 같다.			
TOTALS	440.007.00	(1.10.007.00)	요리 가지가 말했다. 한 종구	이 이 아파에 가지 않는 것이 없다.			0.00	0.00
IUIALO	140,227.68	(140,227.68)	0.00	0.00	7,963,945.64	7,963,945.64	2,642,884,18	2,642,884.18

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. Salaries and Benefits - Other General Administration and Centralized Data Processing Α. 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) 1,576,321.90 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. Salaries and Benefits - All Other Activities В. 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) 36,979,225.75 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) 4.26% 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. Δ. 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. Abnormal or Mass Separation Costs (required) Β. 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

Pa	rt III -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
А.	Ind	lirect Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,443,590.96
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	
		(Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	694,233.24
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
	6.	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 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)	193,387.78
	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)	3,331,211.98
	9.	Carry-Forward Adjustment (Part IV, Line F)	670,142.24
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,001,354.22
в.	Bas	se Costs	
		Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	31,348,411.41
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,230,279.39
	З.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,149,926.89
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	486.33
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	
	o	External Financial Audit - Single Audit and Other (Functions 7190-7191,	595,774.94
	8.	objects 5000-5999, minus Part III, Line A3)	20,798.85
	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)	12,957.15
	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)	4,346,231.53
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
	12	(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) Adjustment for Employment Separation Costs	0.00
	13.	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)	985,534.06
		Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	579,695.03
	18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	44,270,095.58
C.	(For	ight Indirect Cost Percentage Before Carry-Forward Adjustment information only - not for use when claiming/recovering indirect costs) e A8 divided by Line B18)	7.52%
D.	Preli	iminary Proposed Indirect Cost Rate	
	(For	final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)	
	(Line	e A10 divided by Line B18)	9.04%

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.

Α.	Indi	irect c	osts incurred in the current year (Part III, Line A8)	3,331,211.98
В.	Car	ry-for	ward adjustment from prior year(s)	
	1.	Carry	-forward adjustment from the second prior year	(314,754.67)
	2.	Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Car	ry-forv	ward adjustment for under- or over-recovery in the current year	
	1.		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (5.3%) times Part III, Line B18); zero if negative	670,142.24
	2.	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.3%) times Part III, Line B18) or (the highest rate used to er costs from any program (5.3%) times Part III, Line B18); zero if positive	0.00
D.	Prel	limina	ry carry-forward adjustment (Line C1 or C2)	670,142.24
E.	Opti	ional a	allocation of negative carry-forward adjustment over more than one year	
	the the	e rate at which ay request that ustment over more an approved rate.		
	Opti	ion 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	Opti	ion 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Opti	ion 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	LEA	A reque	est for Option 1, Option 2, or Option 3	
				1
F.			vard adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	670,142.24

Unaudited Actuals 2016-17 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

37 68387 0000000 Form ICR

Approved indirect cost rate:	5.30%
Highest rate used in any program:	5.30%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	170,737.84	9,049.11	5.30%
01	3310	377,001.90	19,981.10	5.30%
01	3315	22,478.64	1,191.36	5.30%
01	3320	69,624.00	3,690.00	5.30%
01	3327	33,296.30	1,764.70	5.30%
01	3345	213.68	11.32	5.30%
01	4035	22,716.94	1,203.99	5.30%
01	6512	174,203.23	9,232.77	5.30%

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

Section I - Expenditures	Funds 01, 09, and 62 Goals Functions Objects			2016-17 Expenditures
	Goals	Functions	Objecta	Experiance
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	46,865,269.12
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	732,960.88
 C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services 				0.00
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	282,377.80
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	546,812.85
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
 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)		~ 그는 사람이 같은 것이 같이 많이		829,190.65
 D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services 			1000-7143, 7300-7439	
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	315,849.27
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				45 610 000 00
(Line A minus lines B and C10, plus lines D1 and D2)		<u>a tang Pangah</u>	aatan (j. 1985)	45,618,966.86

San	Diego County No Child Left Behind Maintenance of	Form NCM			
s	ection II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA		
A	Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				
B.	Expenditures per ADA (Line I.E divided by Line II.A)		2,900.83 15,726.18		
	ection III - MOE Calculation (For data collection only. Final etermination will be done by CDE)	Total	Per ADA		
A.	Base expenditures (Preloaded expenditures from prior year official C MOE calculation). (Note: If the prior year MOE was not met, CDE ha adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	s			
	1 Adjustment to been every diture and every diture you ADA	42,544,482.80	13,989.74		
	 Adjustment to base expenditure and expenditure per ADA amou 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)	42,544,482.80	13,989.74		
В.	Required effort (Line A.2 times 90%)	38,290,034.52	12,590.77		
C.	Current year expenditures (Line I.E and Line II.B)	45,618,966.86	15,726.18		
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 either column in Line A.2 or Line C equals zero, the MOE calculation incomplete.)	if	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%		

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blana Beach Elementary an Diego County	2016-17 Unaudited Actuals No Child Left Behind Maintenance of Effort	Expenditures	37 68387 0 Form I
SECTION IV - Detail of Adju	stments to Base Expenditures (used in Section	n III, Line A.1) Total	Expenditures
escription of Adjustments	6	Expenditures	Per ADA
	· · · · · · · · · · · · · · · · · · ·		<u> </u>
······································			
otal adjustments to base exp	penditures	0.00	0.00

Unaudited Actuals

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

	-		Sn Ed_Dreschool	Sn Ed. Drofaccional	So Ed IDEA Montal	Drochood Stoff	
FEDERAL PROGRAM NAME	Title I Part A	Sp Ed-Local Funding	Punding	op currioressional Local	sp cu iuca iweniai Health	Development	Title II Part A
	3/9/ 3010-000	3310-000	3315-000	3320-000	3327_000	3345-000	1035 000
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	000-000+
LOCAL DESCRIPTION (if any)	Title I	(998) Local	Presch Fed	Presch Local	Sp Ed Mental	Preschp Staff Dev	Tchr Quality
AWARD							
1. Prior Year Carryover	12,997.95	0.00	0.00	0.00	0.00	00.0	0.00
2. a. Current Year Award	166,789.00	396,983.00	23,670.00	73,314.00	35,061.00	225.00	54,302.00
b. Transferability (NCLB/ESSA) c. Other Adiustments							
d. Adj Curr Yr Award							490.00
(sum lines 2a, 2b, & 2c)	166,789.00	396,983.00	23,670.00	73,314.00	35,061.00	225.00	54,792.00
3. Required Matching Funds/Other							
4. I Otal Available Award (sum lines 1, 2d, & 3)	179.786.95	396.983.00	23.670.00	73 314 00	35.061.00	225 DD	E4 702 00
REVENUES					00-100-00-	27.00 7	04,132,00
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	174,752.95	396,983.00	23,670.00	73,314.00	35.061.00	225.00	27 843 00
7. Contributed Matching Funds							00.040, 14
8. Total Available (sum lines 5, 6, & 7)	174,752.95	396,983.00	23,670.00	73,314.00	35,061.00	225.00	27,843.00
EXPENDITURES							
9. Donor-Authorized Expenditures	179,786.95	396,983.00	23,670.00	73,314.00	35,061.00	225.00	23,920.93
TO. NOIL DOI DI - AULIOLIZEU Expenditures							
11. Total Expenditures (lines 9 & 10)	179.786.95	396.983.00	23.670.00	73.314.00	35.061.00	225 DO	23 020 03
12. Amounts Included in Line 6 above for Prior							20,320.30
13. Calculation of Unearned Revenue or A/P, & A/R amounts				-			<u></u>
(line 8 minus line 9 plus line 12)	(5,034.00)	0.00	00.00	0.00	0.00	0.00	3,922.07
a. Unearned Revenue h Accounts Pavabla							3,922.07
c. Accounts Receivable	5,034.00						
14. Unused Grant Award Calculation (line 4 minus line 9)							
15. If Carryover is allowed, enter line 14 amount here				2	000	00.0	10.1 10,00
16. Reconciliation of Revenue							10.110,00
(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	179,786.95	396,983.00	23,670.00	73,314.00	35.061.00	225.00	23 920 93

California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: cat (Rev 05/22/2017)

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

TOTAL	12,997.95 750,344.00 0.00	750,834.00 0.00 763,831.95	0.00 731,848.95 0.00 731,848.95	732,960.88 0.00 732,960.88	0.00 (1,111.93)	30,871.07 30,871.07 30,871.07 30,871.07 732,960.88
FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AWARD 1. Prior Year Carryover 2. a. Current Year Award b. Transferability (NCLB/ESSA)	 c. Outer Adjustments d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) 3. Required Matching Funds/Other 4. Total Available Award 5. (sum lines 1, 2d, & 3) 	 HEVENUES 5. Uncarned Revenue Deferred from Prior Year 6. Cash Received in Current Year 7. Contributed Matching Funds 8. Total Available (sum lines 5, 6, & 7) 	EXPENDITURES 9. Donor-Authorized Expenditures 10. Non Donor-Authorized Expenditures 11. Total Expenditures (lines 9 & 10) 12. Amounts Included in		 a. Oncentreu nevenue b. Accounts Payable c. Accounts Receivable 14. Unused Grant Award Calculation (line 4 minus line 9) 15. If Carryover is allowed, enter line 14 amount here 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)

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

EEDERAL DROGRAM NAME	Bostricted Maint	50% Davanua Limit	Lotton, Doctrictod	Sp Ed Mental	TOTAL
					IOIAL
RESOURCE CODE	8150-000	000-006	6300-000	6512-000	
REVENUE OBJECT	8980	8625	8560	8590	
LOCAL DESCRIPTION (if any)				Sp Ed Mental	
AWARD					
1. Prior Year Restricted Ending Balance	564.539.62	151.635.13	702,898,06	00.0	1 419 072 81
2. a. Current Year Award	1,184,844.05		142,974.04	182,984.00	1,510,802.09
b. Other Adjustments			9,958.24	452.00	10,410.24
c. Adj Curr Yr Award					
	cU.184,844.UD	0.00	87.726,2CI	183,430.00	1,521,212.33
 S. Hequired Matching Funds/Other 4. Total Available Award 					0.00
(sum lines 1, 2c, & 3)	1,749,383.67	151,635.13	855.830.34	183.436.00	2.940.285.14
REVENUES					
	1,184,844.05		11,929.59	137,690.00	1,334,463.64
6. Amounts Included in Line 5 for					
Prior Year Adjustments					0.00
(line 2c minus lines 5 & 6)	0.00	0.00	141,002.69	45,746.00	186,748.69
b. Noncurrent Accounts Receivable					00.00
c. Current Accounts Receivable					
(line 7a minus line 7b)	0.00	0.00	141,002.69	45,746.00	186,748.69
8. Contributed Matching Funds					0.00
9. I otal Available	1 101 011 01	000			
	1,104,044.00	0.0	077266,201	103,430.00	1,521,212.33
10. Donor-Authorized Expenditures	1.184.844.05			183 436 00	1 368 280 05
11. Non Donor-Authorized					
Expenditures					00.0
12. Total Expenditures					
	1,184,844.05	0.00	0.00	183,436.00	1,368,280.05
RESTRICTED ENDING BALANCE					
13. Current Year					
(line 4 minus line 10)	564,539.62	151,635.13	855,830.34	0.00	1,572,005.09

Unaudited Actuals Fiscal Year 2016-17 School District Appropriations Limit Calculations

			Calculations			
		2016-17 Calculations			2017-18 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
. PRIOR YEAR DATA		2015-16 Actual			2016-17 Actual	
(2015-16 Actual Appropriations Limit and Gann ADA						
are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column)	37,158,449.47		37,158,449.47			36,804,626.7
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	3,085.00		3,085.00	같은 아이는 것 같은 가락한다. 	<u>等的时候的时候,这些成为</u> 在	2,899.8
ADJUSTMENTS TO PRIOR YEAR LIMIT	Ac	justments to 2015-	16	A	djustments to 2016-	17
3. District Lapses, Reorganizations and Other Transfers						
Temporary Voter Approved Increases		전화 물건 것				
5. Less: Lapses of Voter Approved Increases	[관광관] 등 등 등 등 등 					
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT		경험 관계적 관계			말 같다. 같은 것	
(Lines A3 plus A4 minus A5)			0.00			0.0
-						
7. ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for district lapses, reorganizations and					전망 소리 전화되	
other transfers, and only if adjustments to the					그렇다 같은 것은 것을 같을 것	
appropriations limit are entered in Line A3 above)				요즘 다음 영국은 감독하는.		
3. CURRENT YEAR GANN ADA		2016-17 P2 Report		1	2017-18 P2 Estimate	•
(2016-17 data should tie to Principal Apportionment						
Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	2,899.82		2,899.82	2,928.74		2,928.7
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.0
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)	New Contraction of the		2,899.82			2,928.7
LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED		2016-17 Actual			2017-18 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	-	2010-17 Actual			2017-10 Dudget	
1. Homeowners' Exemption (Object 8021)	250,278.98		250,278.98	295,059.00		295,059.0
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.0
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.0
4. Secured Roll Taxes (Object 8041)	33,269,899.46		33,269,899.46	33,230,571.00		33,230,571.0
5. Unsecured Roll Taxes (Object 8042)	1,082,623.98		1,082,623.98	1,065,923.00		1,065,923.0
6. Prior Years' Taxes (Object 8043)	(17,161.56)		(17,161.56)	0.00		0.0
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.0
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.0
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.0
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.0
	202 650 04		000 650 04	70 100 00		78 130 0
11. Comm. Redevelopment Funds (objects 8047 & 8625)	232,659.04		232,659.04	78,130.00		78,130.0
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.0
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00	· ·····	0.00	0.00		0.0
14. Penalties and Int. from Delinquent Non-LCFF	0.00		0.00	0.00		0.0
Taxes (Object 8629) (Only those for the above taxes)	0.00	a ger an an geer an a	0.00	0.00	ale y del Marcal Paris de Sant	0.0 Charles States (Co
15. Transfers to Charter Schools		한 것은 사망을 했을				
in Lieu of Property Taxes (Object 8096)	an airdi Airthean an a	<u>, 199, 10, 199, 199, 199, 199</u>	na parte de la consectión de las	[편화] 이 영상 가지 (1996년 1997) [1	de Christian Suddie Bereit	<u> An /u>
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	34,818,299.90	0.00	34,818,299.90	34,669,683.00	0.00	34,669,683.0
(Lines of unough only						
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		0.0
18. TOTAL LOCAL PROCEEDS OF TAXES		0.00		34,669,683.00	0.00	34,669,683.0
(Lines C16 plus C17)	34,818,299.90		34,818,299.90			

Unaudited Actuals Fiscal Year 2016-17 School District Appropriations Limit Calculations

		2016-17 Calculations			2017-18 Calculations	
	Extracted		Entered Data/	Extracted		Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
EXCLUDED APPROPRIATIONS						
 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) 	- 영상 영상 관계 :					
			428,688.27		철전물 소영 전화한	406,242.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act	- 김왕님 회사, 가장,					
21. Unreimbursed Court Mandated Desegregation						
Costs						
22. Other Unfunded Court-ordered or Federal Mandates 23. TOTAL EXCLUSIONS (Lines C19 through C22)			428,688.27			406,242.00
	<u>, 5686, 857, 857, 889, 79</u>	an an tha chail de c	420,000.27	and the second state of the second states	n an the set of the set	400,242.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	2,267,134.00		2,267,134.00	2,249,738.00		2,249,738.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED			· ·			
(Lines C24 plus C25)	2,267,134.00	0.00	2,267,134.00	2,249,738.00	0.00	2,249,738.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	44,436,430.11		44,436,430.11	41,616,386.00		41,616,386.00
28. Total Interest and Return on Investments						
(Funds 01, 09, and 62; objects 8660 and 8662)	229,936.35		229,936.35	204,000.00		204,000.00
PPROPRIATIONS LIMIT CALCULATIONS		2016-17 Actual			2017-18 Budget	
PRELIMINARY APPROPRIATIONS LIMIT				a fait and a second second second	The second second second second	
1. Revised Prior Year Program Limit (Lines A1 plus A6)			37,158,449.47			36,804,626.71
2. Inflation Adjustment		소영한 감소하는	1.0537			1.036
3. Program Population Adjustment (Lines B3 divided			0.0400			1.0100
by [A2 plus A7]) (Round to four decimal places) 4. PRELIMINARY APPROPRIATIONS LIMIT			0.9400			1.0100
(Lines D1 times D2 times D3)			36,804,626.71			38,544,344.61
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			34,818,299.90			34,669,683.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of						
\$120 times Line B3 or \$2,400; but not greater						
than Line C26 or less than zero)			347,978.40			351,448.80
b. Maximum State Aid in Local Limit						
(Lesser of Line C26 or Lines D4 minus D5 plus C23;		영상 이상품	0.007.404.00		방송 문화	2,249,738.00
but not less than zero)			2,267,134.00			2,243,700.00
 Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) 			2,267,134.00			2,249,738.00
7. Local Revenues in Proceeds of Taxes						E,2.10,1.00100
a. Interest Counting in Local Limit (Line C28 divided by				en el contra contra contra contra da Anti-al al contra co	같은 감독 관망	
[Lines C27 minus C28] times [Lines D5 plus D6c])			192,896.76			181,867.37
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			35,011,196.66			34,851,550.37
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)	15.2 : 2 : 2 : 2 : 2 : 2 : 2 : 2 : 2 : 2 :	방송 문화 문제	2,222,118.32			2,249,738.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			35,011,196.66			
b. State Subventions (Line D8)			2,222,118.32			
c. Less: Excluded Appropriations (Line C23)			428,688.27			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT			36,804,626.71			
(Lines D9a plus D9b minus D9c)	【大人口】中市市市市市市市市市市市市市市市市市市市市市市市市市市市市市市市市市市市市		30,004,020.71		an ang ang ang ang ang ang ang ang ang a	

Unaudited Actuals Fiscal Year 2016-17 School District Appropriations Limit Calculations

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		2016-17 Calculations	<u> </u>		2017-18 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
 10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Michael Cohen, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814 			0.00			
Summary		2016-17 Actual		<u>n ya yan ingina</u>	2017-18 Budget	<u>a - 22 - 11 - 1221 Webby Shi -</u>
 Adjusted Appropriations Limit (Lines D4 plus D10) Appropriations Subject to the Limit 			36,804,626.71			38,544,344.61
(Line D9d)			36,804,626.71	an a		
lisa Davis Gann Contact Person		858-794-7112 Contact Phone Numbe	er			

Solana Beach Eler San Diego County	Solana Beach Elementary San Diego County	-	Specia 2016-17 A 2016-	Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. 2015-16 Actual Comparison 2016-17 Expenditures by LEA (LE-CY)	ials rance of Effort ctual Comparison LEA (LE-CY)					37 68387 0000000 Report SEMA
Object Code	de Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
	UNDUPLICATED PUPIL COUNT	 		(1000)		(16081 5/30)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
TOTAL EXF	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									\$
1000-1999	9 Certificated Salaries	3,600.00	0.00	0.0	0.0	414,158,53	573 229 62	2 307 020 BA		2 200 200 2
2000-2999		3,034.87	0.00	0.0	00.0	85.786.99	621 336 60	1 000 708 72		3,230,308.39
3000-3999		780.71	00.00	0.00	0.00	180,410,26	429.550.45	1.280.066.22		1,713,007.13
4000-4999		11,284.73	0.00	0.00	0.00	4,805.07	2.556.45	12.955.26		21 801 54
6669-0009		521,790.95	0.00	0.00	00.00	14,000.00	203.111.53	24.101.50		763 003 08
6000-6999		0.00	0.00	0.00	00.00	0.00	0.00	0.0		000
7130		0.00	0.00	0.00	00.00	0.00	0.00	0.00		000
1400-140%		0.00	0.00	00.00	0.00	0.00	0.00	00.00		000
	I otal Direct Costs	540,491.26	0.00	0.00	00.00	699,160.85	1,829,784.65	4,634,752.55	0.00	7.704.189.31
7310	Transfers of Indirect Costs	35,871.25	0.00	0.00	0.00	0.00	00 0	00.0		3E 871 3E
/350	Transters of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	00.0	00.0			000
PCRA	Program Cost Report Allocations	424,278.17		아파 가지 않는 것은 가지 않는 것이 없다.						100.0
	Total Indirect Costs and PCR Allocations	460,149.42	0.00	00.00	0.00	0.00	00.0	00.0	000	460 149 42
		1,000,640.68	0.00	0.00	0.00	699,160.85	1.829,784.65	4.634.752.55	000	8 164 338 73
1000-1999	< .	9, except 3385) 0.00 i	00.0		00 0	02 305 20	U U U U U U U U			0.0001010
2000-2999		0.00	0.00	0.00	0.0	2.823.53	181 827 58	142 920 17		51,451.41
3000-3999		0.00	0.00	0.00	0.00	0.00	66,738.85	55.139.30		121 878 15
4000-4999		0.00	0.00	0.00	0.00	00.0	0.00	0.00		0.00
9995-0005	Services and Other Operating Expenditures	0.00	0.00	0.00	00.0	1,713.68	0.00	0.00		1.713.68
00000		0.00	0.00	0.00	0.00	0.00	00.00	0.00		00.0
7430-7430	oracie opecial ocnools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
		0.00	0.00	0.00	0.00	00.00	0.00	0.00		0.00
		0.00	0.00	0.00	0.00	37,833.51	266,721.54	198,059.47	0.00	502,614.52
7310	Transfers of Indirect Costs	26,638.48	0.00	0.00	0.00	0.00	0.00	0.00		26.638.48
ner/	I ransfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	00.0		000
		26,638.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.638.48
		26,638.48	0.00	0.00	0.00	37,833.51	266,721.54	198,059.47	0.00	529,253.00
0868	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS			•						0.00
										529,253.00

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Solana Beach Elementary	San Diego County

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. 2015-16 Actual Commaris

Solana Beach Elei San Diego County	Solana Beach Elementary San Diego County		Specia 2016-17 A 2016-	Special Education Maintenance of Effort 2016-17 Actual vs. 2015-16 Actual Comparison 2016-17 Expenditures by LEA (LE-CY)	ternance of Effort 5 Actual Comparison by LEA (LE-CY)					37 68387 0000000 Report SEMA
Ohiert Code		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
	nescription	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
51ATE AND 1000-1999	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) 1000-1999 Certificated Salaries 3, 1000-1999 (2010, 00, 00) (2010, 00, 00)	0000-2999, 3385, & 6(3.600.00	00 0 00 0	000		000000				Ē.
2000-2999		3,034.87	0.00	00.0	00.0	82 G63 46	1305,074.51	2,307,920.84		3,247,457.58
3000-3999		780.71	0.00	0.00	000	180 410 26	362 811 60	1 224 025 00		1,392,295.91
4000-4999		11,284.73	0.00	0.00		4 805 07	9 556 AF	10 055 06		1,108,929.49
5000-5999		521,790.95	0.00	0.00	0.00	12.286.32	203.111.53	24 101 50		761 200 20
6669-0009		0.00	0.00	0.00	0.00	0.00	000	0.00		00.0
7130		0.00	0.00	0.00	0.00	0.00	00.0	00.0		00.0
7430-7439		0.00	0.00	0.00	0.00	0.00	0.00	00.0		0000
	Total Direct Costs	540,491.26	0.00	0.00	0.00	661,327.34	1,563,063.11	4,436,693.08	0.00	7,201,574.79
7310	Transfers of Indirect Costs	9,232.77	0.00	0.00	0.00	0.00	0.00	0.00		9 232 77
UGE/	I ransfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCHA	Program Cost Report Allocations	424,278.17								424 278 17
	I otal Indirect Costs and PCR Allocations	433,510.94	0.00	0.00	0.00	0.00	0.00	0.00	00.0	433 510 94
	TOTAL BEFORE OBJECT 8980	974,002.20	0.00	0.00	0.00	661.327.34	1.563.063.11	4 436 693 08	000	7 635 085 79
0868	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL CORES								8	0.00
LOCAL FXF										7,635,085.73
1000-1999	Certificated Salaries	0.00	00.0	0.00	0.00	0.00	0.00	000		00 0
2000-2999		00.0	0.00	00.00	0.00	0.00	00.0	000		000
3000-3999		14.34	0.00	0.00	0.00	1,652.09	4.432.59	15.038.04		21 127 DE
4000-4999		793.95	0.00	0.00	0.00	277.95	0.00	778.80		1 260 70
5000-5999		60.00	0.00	0.00	0.00	0.00	00.00	00.0		60.000
6669-0009		0.00	0.00	0.00	0.00	0.00	0.00	0.0		000
/130		0.00	0.00	00.0	0.00	0.00	0.00	0.0		000
7430-7439		0.00	0.00	0.00	0.00	0.00	0.00	0.00		000
	l otal Direct Costs	868.29	0.00	0.00	0.00	1,930.04	4,432.59	15,816.84	0.00	23,047.76
7310	Transfers of Indirect Costs	00.0	0.00	0.00	0.00	0.00	00.0	00.0		
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.0		00.0
	I otai Indirect Costs	0.00	0.00	0.00	0.00	0:00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	868.29	0.00	00.0	0.00	1,930.04	4,432.59	15.816.84	00.0	23.047.76
0868	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all									0.00
	goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									

TOTAL COSTS

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

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5,445,419.80 5,468,467.56

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Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. 2015-16 Actual Comparison 2015-16 Expenditures by LEA (LE-PY)

2015	-16 Expenditures	A. State and Local	B. Local Only
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	6,372,259.84	4,552,877.44
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)	6,372,259.84	4,552,877.44
	duplicated Pupil Count Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	338.00	
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)	338.00	

SELPA: North Coastal (PP)

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/subseq/trckwrksht.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/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.
- 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
		<u></u>
	·	
		·
Total exempt reductions	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

SELPA: North Coastal (PP)

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)			
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)		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).	(9)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00_(1)	
Note: If your LEA exercises the authority under 34 CFR the activities (which are authorized under the ESEA) pair			must list
			· · · · · · · · · · · · · · · · · · ·
	······		

North Coastal (PP)

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

SECTION 3	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year FY 2015-16	Difference (A - B)
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. 	1		
actual method based on state and local expenditures.			
a. Total special education expenditures	8,164,338.73_		
b. Less: Expenditures paid from federal sources	529,253.00_		
 c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation 	7,635,085.73	<u> </u>	
Comparison year's expenditures, adjusted for MOE calculation		6,372,259.84	
Less: Exempt reduction(s) for SECTION1 Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,635,085.73	6,372,259.84	1,262,825.89

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 FY 2015-16	Difference
 Under "Comparison Year," enter the most recent year 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	8,164,338.73		
b. Less: Expenditures paid from federal sources	529,253.00		
 Expenditures paid from state and local sources 	7,635,085. 7 3	6,372,259.84	
Add/Less: Adjustments required for MOE calculatio	n	0.00	
Comparison year's expenditures, adjusted for MOE	가 가려에 성상 것이 있었다. 		
calculation		6,372,259.84	
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	7,635,085.73	6,372,259.84	1,262,825.89
			1,202,020,00
d. Special education unduplicated pupil count	334	338	
			~ 그는 것을 가지 않는
e. Per capita state and local expenditures (A2c/A2d)	22,859.54	18,852.84	4,006.70

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.

Unaudited Actuals Special Education Maintenance of Effort 2016-17 Actual vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-A)

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year FY 2015-16	Difference
 Under "Comparison Year," enter the most recent year ir which MOE compliance was met using the actual vs. actual method based on local expenditures only. 	n,		
 Expenditures paid from local sources 	5,468,467.56	4,552,877.44	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,552,877.44	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,468,467.56	4,552,877.44	915,590.12

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	Comparison Year	
	FY 2016-17	FY 2015-16	Difference
 Under "Comparison Year," enter the most recent year ir 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	5,468,467.56	4,552,877.44	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		4,552,877.44	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,468,467.56	4,552,877.44	915,590.12
b. Special education unduplicated pupil count	334	338	
c. Per capita local expenditures (B2a/B2b)	16,372.66	13,470.05	2,902.61

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.

Lisa Davis Contact Name

Assistant Superintendent, Business Services
Title

858-794-7112 Telephone Number

lisadavis@sbsd.net E-mail Address

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. 2016-17 Actual Comparison 2017-18 Budget vy LEA (LB-B)

37 68387 0000000 Report SEMB 0.00 5,821,769.00 334 0.0 0.0 0.00 0.00 0.0 7,307,405.00 0.00 2,897,257.00 ,956,916.00 1,786,207.00 57,500.00 609,525.00 0.00 57,500.00 0.0 0.00 0.0 5,821,769.00 7,307,405.00 2,576,862.00 1,095,102.00 1,483,005.00 609,300.00 Total 0.0 0.00 0.00 0.00 Adjustments* Spec. Education, Ages 5-22 Nonseverely Disabled 1,068,219.00 25,000.00 0.00 0.00 0.00 2,000.00 0.00 0.0 0.00 0.0 0.00 0.00 2,072,717.00 953,674.00 4,121,610.00 4,121,610.00 2,072,717.00 772,822.00 977,718.00 25,000.00 2,000.00 0.0 0.00 3,850,257.00 3,850,257.00 (Goal 5770) Ages 5-22 Severely Disabled (Goal 5750) 0.00 Spec. Education, 476,000.00 435,530.00 788,063.00 20,000.00 0.00 0.00 0.0 0.0 0.00 0.00 0.00 537,467.00 2,257,060.00 0.00 435,530.00 326,793.00 20,000.00 476,000.00 0.00 1,485,756.00 227,433.00 1,485,756.00 2,257,060.00 0.00 225.00 0.00 0.00 0.00 0.00 320,995.00 0.0 0.00 0.00 0.00 600.00 169,332.00 147,724.00 638,276.00 145,697.00 0.00 638,276.00 49,000.00 195,297.00 195,297.00 Special Education, Preschool Students (Goal 5730) Special Education, Infants (Goal 5710) 0.00 0. 0.00 0.00 0.0 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.0 0.00 0.0 0.00 0.0 0.00 8.8 0.0 0.0 0.0.0.0.0 0.0 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 Regionalized Program Specialist (Goal 5060) 0.00 0.00 0.0 0.00 0.0 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.0 0.00 0.00 0.0 0.00 0.00 Regionalized Services (Goal 5050) TOTAL COSTS 290.459.00 STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) 45,847.00 32,797.00 0.00 32,797.00 12,500.00 131,300.00 0.00 0.00 0.00 68,015.00 12,500.00 0.0 0.00 68.015.00 0.00 0.0 290,459.00 45,847.00 0.00 0.0 131,300.00 290,459.00 290,459.00 Special Education, Unspecified (Goal 5001) Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, accept 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) OTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) UNDUPLICATED PUPIL COUNT Services and Other Operating Expenditures Services and Other Operating Expenditures Transfers of Indirect Costs - Interfund Transfers of Indirect Costs - Interfund Description TOTAL BEFORE OBJECT 8980 Transfers of Indirect Costs Transfers of Indirect Costs State Special Schools State Special Schools 1000-1999 Certificated Salaries Certificated Salaries Books and Supplies Books and Supplies Total Indirect Costs Total Indirect Costs **Classified Salaries** Classified Salaries Employee Benefits Employee Benefits Total Direct Costs otal Direct Costs Capital Outlay Capital Outlay Debt Service Debt Service Object Code 4000-4999 1000-1999 2000-2999 3000-3999 5000-5999 6669-0009 2000-2999 4000-4999 5000-5999 6669-0009 7430-7439 3000-3999 7430-7439 7130 7310 7350 7130 7310 7350 8980

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1,016,505.00 6,838,274.00

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TOTAL COSTS

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Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. 2016-17 Actual Comparison

solara Beach Elementary San Diego County		2017	Special Education Maintenance of Effort 7-18 Budget vs. 2016-17 Actual Compari 2017-18 Budget by LEA (LB-B)	Special Education Maintenance of Effort 2017-18 Budget vs. 2016-17 Actual Comparison 2017-18 Budget by LEA (LB-B)	uo				37 68387 0000000 Report SEMB
	Special Education,	Regionalized	Regionalized Program	Special	Special Education, Preschool	Spec. Education, Ages 5-22	Spec. Education, Ages 5-22 Nonseverely		
Object Code Description	Unspecified (Goal 5001)	Services (Goal 5050)	Specialist (Goal 5060)	Education, Infants (Goal 5710)	Students (Goal 5730)	Severely Disabled		*	ŀ
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	(6666-0008			[a				Aujustments	I OTAI
1000-1999 Certificated Salaries	0.00	0.00	0.00	0.00	00.0	0.00			
	0.00	00.0	0.00	0.00	0.00				000
	0.00	0.00	0.00	00.0	0.00	0.00	0.00		00.0
	0.00	0.00	0.00	0.00	00.00	0.00			00.0
	0.00	0.00	0.00	00.0	0.00				000
22	0.00	00.0	0.00	0.00	0.00	0.00			0.0
	0.00	0.00	0.00	00.00	00.0	00.0	0.00		000
/430-/439	0.00	00.00	0.00	0.00	0.00	0.00	00.0		000
Total Direct Costs	0.00	0.00	0.00	0.00	0.00	00.0	00.0	0.00	0.00
	0.00	0.00	0.00	0.00	0.0	00.0	00.0		000
/ 350 I ransfers of Indirect Costs - Interfund	0.00	0.00	0.00	00.0	0.00	0.00	0.00		0.0
	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00
IOIAL BEFORE UBJECT 8980	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00
8980 Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)	al								
8980 Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									1,016,505.00
									4,238,133.00
IUIAL CUSIS		전체 등 전화 전체 전체 전체 전체	「「「「「「「「「」」」、「「」」、「」、「」、「」、「」、「」、「」、「」、「						5 251 628 00

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

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

37 68387 0000000 Report SEMB

Object Code	de Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special 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)	Adiustments*	Total
	UNDUPLICATED PUPIL COUNT									334
TOTAL EXP 1000-1999	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-999) 1000-1999 Certificated Salaries	99) 3 600 00								
2000-2999		3.034.87	00.0	00.0	0.00	414,158.53 86 706 00	573,229.62	2,307,920.84		3,298,908.99
3000-3999	9 Employee Benefits	780.71	0.00	0.00	000	180 410 26	021,330.0U	1,009,/08./3		1,719,867.19
4000-4999		11,284.73	0.00	0.00	00.0	4 805 07	2 556 45	12 000,000.22		1,890,807.64
5000-5999		521,790.95	0.00	0.00	0.00	14.000.00	203 111 53	24 101 50		10.100,15
6669-0009		0.00	0.00	0.00	0.00	0.00	0.00	00.0		1 00,000
7130		0.00	00.00	0.00	0.00	0.00	0.00	000		0000
7430-7439		0.00	0.00	0.00	0.00	0.00	00.0	000		000
	Total Direct Costs	540,491.26	0.00	00.0	00.00	699,160.85	1,829,784.65	4,634,752.55	0.00	7,704,189.31
7310	Transfers of Indirect Costs	35,871.25	0.00	0.00	0.00	0.00	0.00	0.00		35 871 25
7350	Transfers of Indirect Costs - Interfund	0.00	00.00	0.00	0.00	0.00	0.00	0.0		000
PCRA	Program Cost Report Allocations (non-add)	424,278.17				「「「「「「「「「」」」」				424 278 17
	Total Indirect Costs	35,871.25	0.00	0.00	0.00	00.0	00.0	000	UO C	25 871 05
	TOTAL COSTS	576,362.51	0.00	0.00	0.00	699.160.85	1.829.784.65	4 634 752 55	00.0	7 740 060 66
FEDERAL E	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) 1000-1990 Continented Solutions	00-5999, except 3385)						Contro Manager	000	00.000.041.1
		0.00	0.00	0.00	0.00	33,296.30	18,155.11	0.00		51,451.41
2000 2000 6667-0007		0.00	0.00	0.00	0.00	2,823.53	181,827.58	142,920.17		327,571.28
3000 4000		0.00	0.00	0.00	0.00	0.00	66,738.85	55,139.30		121.878.15
4000-4999		0.00	0.00	0.00	0.00	0.00	00.00	0.00		0.00
		0.00	0.0	0.00	0.00	1,713.68	0.00	0.00		1,713.68
6660-0000		0.00	0.00	0.00	0.00	00.00	00.00	0.00		0.00
0017		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PO+		0.00	0.00	0.00	0.00	0.00	00.0	0.00		0.00
		0.00	0.00	0.00	0.00	37,833.51	266,721.54	198,059.47	0.00	502,614.52
7310	Transfers of Indirect Costs	26,638.48	00.0	0.00	0.00	0.00	0.00	0.0		26 638 4B
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		000
	Total Indirect Costs	26,638.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.638.48
	I UTAL BEFORE OBJECT 8980	26,638.48	0.00	0.00	0.00	37,833.51	266,721.54	198,059.47	0.00	529.253.00
0868 8	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3365, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00 529,253.00

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

		Special Education, Unspecified	Regionalized Services	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22 Severely Disabled	Spec. Education, Ages 5-22 Nonseverely Disabled		
STATE AND I	Object Code Description (Goal 500) (Goal 500) (Goal 5050) STATE AND LOCAL EXPENDITIBES remained at no. S. S	(Goal 5001)	(Goal 5050)	(Goal 5060)	(Goal 5710)	(Goal 5730)	(Goal 5750)	(Goal 5770)	Adjustments*	Total
1000-1000) LOCAL EXTENDITURES (FUILIS UI, US, & 62; FESOUR	ces uuuu-2999, 3385, 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	& 6000-9999)							
		3,000.00	0.00	0.00	0.00	380,862.23	555,074.51	2,307,920.84		3,247,457.58
SEE2-0002		3,034.87	0.00	0.00	0.00	82,963.46	439,509.02	866,788.56		1,392,295.91
3000-3999		780.71	0.00	0.00	0.00	180,410.26	362,811.60	1,224,926.92		1.768.929.49
4000-4999		11,284.73	0.00	00.0		4.805.07	2.556.45	12.955.26		31 601 51
5000-5999	Services and Other Operating Expenditures	521,790.95	0.00	00.0		12 286 32	203 111 53	24 101 ED		10,000,10
6669-0009		00.0	00.0			0.00	0.00	0.101,42		101,230.30
7130	State Special Schools			000		00.0	0.00	0.00		0.00
7430-7439		00.0	0.0	0.00		0.00	0.00	0.00		0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00		00.0
	I dial direct cosis	540,491.26	0.00	0.00	0.00	661,327.34	1,563,063.11	4,436,693.08	0.00	7,201,574.79
7310	Transfers of Indirect Costs	9.232.77	00.0							
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	00.0		000	00.0		9,232.77
PCRA	Program Cost Report Allocations (non-add)	424,278.17						0.00		00.0
	Total Indirect Costs	9 232 77	000							424,218.11
_	TOTAL BEFORE OBJECT 8980	549 724 03		00.0	0.0	00.0	0.00	0.00	0.00	9,232.77
		00.421,040		0.00	100.0	661,327.34	1,563,063.11	4,436,693.08	0.00	7,210,807.56
0868	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) TOTAL COSTS									0.00
LOCAL EXF	OCAL EXPENDITURES (Funds 01, 09, & 62: resources 0000-1999 & 8000-9999)	9 & R000-9999)								7,210,807.56
1000-1999	Certificated Salaries	00.00	0.00	0.00	0.00	0.00	00.0			000
2000-2999	 Classified Salaries 	0.00	0.00	00.0	0.0	000	000	0.00		000
3000-3999	Employee Benefits	14.34	0.00	0.00	00.0	1 652 09	4 432 59	15 038 04		0.00
4000-4999	Books and Supplies	793.95	0.00	0.00	000	277 95	0.00	10,000,01		1,13/.00
5000-5999	 Services and Other Operating Expenditures 	60.00	00.0	00.0			000	00.01		0/.000,1
6669-0009		000	000	00.0	000	00.0	00.0	0.00		00.00
7130	State Special Schools		0000	0.0	0.0	0.00	0.0	0.00		0.00
7430-7430		0.0	0.00	0.00	0.00	0.00	0.00	0.00		0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	I otal Direct Costs	868.29	0.00	0.00	0.00	1,930.04	4,432.59	15,816.84	0.00	23,047.76
7310	Transfers of Indirect Costs	00.0	000		000		000			
7350	Transfers of indirect Costs - Interfund			000	000	0.0	00.0	0.00		0.00
	Total Indirect Costs	000	000	0.0	0.0	00.0	0.00	00.0		0.00
		00 000	00.0	0.0	00.0	0.0	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal	67.000	0.00	l no:n	0.00	1,930.04	4,432.59	15,816.84	00.0	23,047.76
	Hesources (Ifom Federal Expenditures section)									00.0
0868	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)									
										5,445,419.80
	TOTAL COSTS							전 가슴은 것은 것 않는 것		5,468,467.56
Attach an a	* Attach an additional sheet with explanations of any amounts									

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

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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.

- 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.
- 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
	_	
		<u> </u>
Total exempt reductions	0.00	0.00

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

:			(D)			
<u>DN 2</u>	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 f to reduce the required level of state and local expenditu the freed up funds for activities authorized under the Ek amount of Part B funds used for early intervening servic by which the LEA may reduce its MOE requirement unc	res. This option is availatementary and Secondar tess (34 CFR 300.226(a)	able only if the LEA used or y y Education Act (ESEA) of 1) will count toward the maxir	will use 965. Also, the		
			State and Local	Local Only		
	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).		(ө)			
	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 ((which are authorized under the ESEA) paid with the free	300.205(a) to reduce the ad up funds:	MOE requirement, the LEA	must list the activities		

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2017-18 Budget vs. Comparison Year's Actual LEA Maintenance of Effort Calculation (LMC-B)

SECTION 3	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
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. 			
a. Total special education expenditures	7,307,405.00		
b. Less: Expenditures paid from federal sources	469,131.00		
 c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE 	6,838,274.00	7,635,085.73	
calculation		7,635,085.73	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	6,838,274.00	7,635,085.73	(796,811.73)

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.

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.	Budgeted Amounts FY 2017-18	Comparison Year FY 2016-17	Difference
	a. Total special education expenditures	7,307,405.00		
	b. Less: Expenditures paid from federal sources	469,131		
	c. Expenditures paid from state and local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE	6,838,274.00	7,635,085.73	
	calculation		7,635,085.73	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	6,838,274.00	7,635,085.73	
	d. Special education unduplicated pupil count	334	338	
	e. Per capita state and local expenditures (A2c/A2d)	20,473.87	22,589.01	(2,115.14)

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.

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B. LOCAL EXPENDITURES ONLY METHOD

		Budget FY 2017-18	Comparison Year FY 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	5,254,638.00	5,468,467.56	
	Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
	calculation		5,468,467.56	
	Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	5,254,638.00	5,468,467.56	(213,829.56)

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	Comparison Year	
	FY 2017-18	FY 2016-17	Difference
 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	5,254,638.00	5,468,467.56	
Add/Less: Adjustments required for MOE calculation	그는 것은 것은 것이 집에서 같은 것은 것은 것이 같이 없다. 것이 같이 많이 없다.	0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,468,467.56	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	5,254,638.00	5,468,467.56	(213,829.56)
b. Special education unduplicated pupil count	334	334	
c. Per capita local expenditures (B2a/B2b)	15,732.45	16,372.66	(640.21)

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.

Lisa Davis

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Title

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Unaudited Actuals 2016-17 Unaudited Actuals Schedule of Capital Assets

	Inaudited	Audit	Audited			
	Balance July 1	Adjustments/ Restatements	Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	58,982,165.00		58,982,165.00			58,982,165.00
Work in Progress	33,147,983.00	(32,950,228.00)	197,755.00	2,300,252.00		2.498.007.00
Total capital assets not being depreciated	92,130,148.00	(32,950,228.00)	59,179,920.00	2,300,252.00	0.00	61,480,172.00
Capital assets being depreciated:						
Land Improvements	673,884.00		673,884.00			673.884.00
Buildings	44,442,705.50	32,950,228.50	77,392,934.00	133,511.00		77.526.445.00
Equipment	5,449,102.00		5,449,102.00	62,514.00		5.511.616.00
Total capital assets being depreciated	50,565,691.50	32,950,228.50	83,515,920.00	196,025.00	00.00	83.711.945.00
Accumulated Depreciation for:						
Land improvements	(654,460.00)		(654,460.00)			(654.460.00)
Buildings	(19,034,340.00)	(659,004.00)	(19,693,344.00)	(1,682,517.00)	6,953.00	(21.382.814.00)
Equipment	(4,880,728.00)		(4,880,728.00)		7,814.00	(4.888.542.00)
Total accumulated depreciation	(24,569,528.00)	(659,004.00)	(25,228,532.00)	(1,682,517.00)	14.767.00	(26.925.816.00)
Total capital assets being depreciated, net	25,996,163.50	32,291,224.50	58,287,388.00	(1,486,492.00)	14,767.00	56.786.129.00
Governmental activity capital assets, net	118,126,311.50	(659,003.50)	117,467,308.00	813,760.00	14,767.00	118,266,301.00
Business-Type Activities: Capital assets not being depreciated:						
Land			00.0			0.00
Work in Progress	84,268.00	(84,268.00)	0.00			0.00
Total capital assets not being depreciated	84,268.00	(84,268.00)	00.0	0.00	0.00	0.00
Capital assets being depreciated: Land Improvements			000			c
Buildings		84,268.00	84.268.00			00.0
Equipment	276,858.00		276,858.00			276.858.00
Total capital assets being depreciated	276,858.00	84,268.00	361,126.00	0.00	0.00	361 126 00
Accumulated Depreciation for:						
Land Improvements			0.00			00.0
Buildings		(4,213.00)	(4,213.00)	45,070.00		40.857.00
Equipment	(189,857.00)		(189,857.00)			(189,857,00)
Total accumulated depreciation	(189,857.00)	(4,213.00)	(194,070.00)	45,070.00	0.00	(149.000.00)
Total capital assets being depreciated, net	87,001.00	80,055.00	167,056.00	45,070.00	0.00	212,126.00
Business-type activity capital assets, net	171,269.00	(4,213.00)	167,056.00	45,070.00	0.00	212,126.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00	50,000,000.00		50.000.000.00	378 978 00
State School Building Loans Payable			00.0			0.00	000000
Certificates of Participation Payable			0.00			00.00	
Capital Leases Payable			0.00			00.0	
Lease Revenue Bonds Payable			0.00			00.00	
Other General Long-Term Debt	1,184,461.00	(473,784.00)	710,677.00		236,892.00	473.785.00	236.892 00
Net Pension Liability	29,825,995.00	4,673,084.00	34,499,079.00			34,499,079.00	
Net OPEB Obligation	2,362,647.00	793,019.00	3,155,666.00			3.155.666.00	
Compensated Absences Payable	257,031.00	21,452.00	278,483.00	56,506.65		334,989.65	
Governmental activities long-term liabilities	33,630,134.00	5,013,771.00	38,643,905.00	50,056,506.65	236,892.00	88,463,519.65	615,870.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	<u></u>
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		2,061,357.00	2,061,357.00			2,061,357.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	2,061,357.00	2,061,357.00	0.00	0.00	2,061,357.00	0.00

California Dept of Education SACS Financial Reporting Software - 2017.2.0 File: debt (Rev 06/22/2015)

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