

SAN MATEO - FOSTER CITY SCHOOL DISTRICT

1170 Chess Drive
Foster City, CA 94404



2016-17

**Unaudited Actuals Report
Submitted for Approval**

September 28, 2017

Board of Trustees

Audrey Ng
Nancy Kohn Hsieh
Ed Coady
Chelsea Bonini

Dr. Joan Rosas, Superintendent

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	94,740,343.40	6,209,704.18	100,950,047.58	92,911,528.00	5,542,500.00	98,454,028.00	-2.5%
2) Federal Revenue		8100-8299	0.00	3,663,506.71	3,663,506.71	0.00	3,897,881.00	3,897,881.00	6.4%
3) Other State Revenue		8300-8599	2,157,547.20	8,517,744.65	10,675,291.85	2,103,980.00	6,063,860.00	8,167,840.00	-23.5%
4) Other Local Revenue		8600-8799	4,180,997.72	11,719,937.44	15,900,935.16	4,138,240.00	937,743.00	5,075,983.00	-68.1%
5) TOTAL REVENUES			101,078,888.32	30,110,892.98	131,189,781.30	99,153,748.00	16,441,984.00	115,595,732.00	-11.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	44,403,961.38	11,339,193.78	55,743,155.16	45,762,271.00	10,339,873.00	56,102,144.00	0.6%
2) Classified Salaries		2000-2999	8,056,065.84	6,205,001.19	14,261,067.03	8,472,457.00	5,950,929.00	14,423,386.00	1.1%
3) Employee Benefits		3000-3999	16,153,129.49	10,458,326.17	26,611,455.66	17,252,267.00	10,498,487.00	27,750,754.00	4.3%
4) Books and Supplies		4000-4999	826,732.82	3,194,458.42	4,021,191.24	1,553,417.00	1,295,000.00	2,848,417.00	-28.2%
5) Services and Other Operating Expenditures		5000-5999	6,808,760.88	12,338,765.30	19,147,526.18	7,489,099.00	10,654,326.00	18,143,425.00	-5.2%
6) Capital Outlay		6000-6999	0.00	6,252,217.50	6,252,217.50	0.00	10,000.00	10,000.00	-99.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	1,433,822.48	1,433,822.48	50,616.00	1,459,544.00	1,510,160.00	5.3%
7400-7499			(342,794.40)	109,118.54	(233,675.86)	(348,308.00)	108,802.00	(239,506.00)	2.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	75,905,856.01	51,330,903.38	127,236,759.39	80,231,819.00	40,316,961.00	120,548,780.00	-5.3%
9) TOTAL EXPENDITURES			25,173,032.31	(21,220,010.40)	3,953,021.91	18,921,929.00	(23,874,977.00)	(4,953,048.00)	-225.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES. (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	250,000.00	0.00	250,000.00	750,000.00	0.00	750,000.00	200.0%
b) Transfers Out		7600-7629	826,836.00	2,258,496.56	3,085,332.56	5,826,836.00	3,832,450.00	9,659,286.00	213.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,626,539.82)	15,626,539.82	0.00	(21,106,722.00)	21,106,722.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(16,203,375.82)	13,368,043.26	(2,835,332.56)	(26,183,558.00)	17,274,272.00	(8,909,286.00)	214.2%

Description			2016-17 Unaudited Actuals			2017-18 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								% Diff Column C & F
8,969,656.49				(7,851,967.14)	1,117,689.35	(7,261,629.00)	(6,600,705.00)	(13,862,334.00)
-1340.3%								
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		32,768,874.29	30,203,651.68	62,972,525.97	41,738,530.78	22,351,684.54	64,090,215.32
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			32,768,874.29	30,203,651.68	62,972,525.97	41,738,530.78	22,351,684.54	64,090,215.32
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			32,768,874.29	30,203,651.68	62,972,525.97	41,738,530.78	22,351,684.54	64,090,215.32
2) Ending Balance, June 30 (E + F1e)			41,738,530.78	22,351,684.54	64,090,215.32	34,476,901.78	15,750,979.54	50,227,881.32
-21.6%								
Components of Ending Fund Balance								
a) Nonspendable			35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00
Revolving Cash	9711							
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713		44,050.12	23,093.24	67,143.36	45,288.00	0.00	45,288.00
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00
b) Restricted	9740		0.00	22,328,591.30	22,328,591.30	0.00	15,750,979.54	15,750,979.54
-29.5%								
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00
Stabilization Arrangements	9750							
Other Commitments	9760		0.00	0.00	0.00	0.00	0.00	0.00
d) Assigned								
Other Assignments	9780		28,435,588.53	0.00	28,435,588.53	25,863,114.00	0.00	25,863,114.00
-9.0%								
Vacation	9780	0000	542,294.00		542,294.00			
Supplemental Carryover	9780	0000	1,538,381.54		1,538,381.54			
Parcel Tax	9780	0000	7,000,000.00		7,000,000.00			
One Time Basic Aid for 2018-19	9780	0000	1,400,000.00		1,400,000.00			
Equipment Replacement Carryover	9780	0000	482,597.99		482,597.99			
One Month of Payroll	9780	0000	8,000,000.00		8,000,000.00			
Proposed 16-17 4% Salary Increase	9780	0000	3,473,755.00		3,473,755.00			
Proposed 17-18 2% Salary Increase	9780	0000	5,833,560.00		5,833,560.00			
Substitute Teacher Rate Increase	9780	0000	165,000.00		165,000.00			
Vacation	9780	0000				500,000.00		500,000.00
Supplemental Carryover	9780	0000				1,395,644.00		1,395,644.00
Parcel Tax	9780	0000				2,300,000.00		2,300,000.00
Proposed 2016-17 4% Salary Increase	9780	0000				3,473,755.00		3,473,755.00
Proposed 2017-18 2% Salary Increase	9780	0000				5,833,560.00		5,833,560.00
One time 2016-17 Basic Aid Carryover f	9780	0000				1,400,000.00		1,400,000.00
One Month of Payroll	9780	0000				8,000,000.00		8,000,000.00
Sub Teacher Rate Increase	9780	0000				165,000.00		165,000.00
Equipment Replacement Carryover	9780	0000				482,598.00		482,598.00
e) Unassigned/unappropriated								
Reserve for Economic Uncertainties	9789		13,032,209.20	0.00	13,032,209.20	7,812,484.00	0.00	7,812,484.00
-40.1%								
Unassigned/Unappropriated Amount	9790		191,682.93	0.00	191,682.93	721,015.78	0.00	721,015.78
276.2%								

			2016-17 Unaudited Actuals			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 Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	57,465,238.82	24,806,574.59	82,271,813.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	11,664.17	11,664.17				
c) in Revolving Fund		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent		9135	201,649.79	0.00	201,649.79				
e) collections awaiting deposit		9140	8,953.59	104,565.95	113,519.54				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	997,900.35	1,817,677.12	2,815,577.47				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	489,563.87	745.04	490,308.91				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	44,050.12	23,093.24	67,143.36				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			59,242,356.54	26,764,320.11	86,006,676.65				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	17,337,297.18	1,745,247.92	19,082,545.10				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	158,015.66	2,280,604.34	2,438,620.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	8,512.92	386,783.31	395,296.23				
6) TOTAL LIABILITIES			17,503,825.76	4,412,635.57	21,916,461.33				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			41,738,530.78	22,351,684.54	64,090,215.32				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,821,366.00	0.00	7,821,366.00	21,640,936.00	0.00	21,640,936.00	176.7%
Education Protection Account State Aid - Current Year		8012	2,319,284.00	0.00	2,319,284.00	2,312,557.00	0.00	2,312,557.00	-0.3%
State Aid - Prior Years		8019	17,410.00	0.00	17,410.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	363,648.92	0.00	363,648.92	363,648.00	0.00	363,648.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	72,961,806.80	0.00	72,961,806.80	76,589,889.00	0.00	76,589,889.00	5.0%
Unsecured Roll Taxes		8042	3,560,649.31	0.00	3,560,649.31	3,703,075.00	0.00	3,703,075.00	4.0%
Prior Years' Taxes		8043	(41,319.87)	0.00	(41,319.87)	(71,935.00)	0.00	(71,935.00)	74.1%
Supplemental Taxes		8044	5,364,558.60	0.00	5,364,558.60	5,000,000.00	0.00	5,000,000.00	-6.8%
Education Revenue Augmentation Fund (ERAF)		8045	(2,713.52)	0.00	(2,713.52)	(18,898,605.00)	0.00	(18,898,605.00)	896360.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,375,653.16	0.00	2,375,653.16	2,271,963.00	0.00	2,271,963.00	-4.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			94,740,343.40	0.00	94,740,343.40	92,911,528.00	0.00	92,911,528.00	-1.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	6,209,704.18	6,209,704.18	0.00	5,542,500.00	5,542,500.00	-10.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			94,740,343.40	6,209,704.18	100,950,047.58	92,911,528.00	5,542,500.00	98,454,028.00	-2.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,990,312.05	1,990,312.05	0.00	1,996,978.00	1,996,978.00	0.3%
Special Education Discretionary Grants		8182	0.00	254,091.15	254,091.15	0.00	214,382.00	214,382.00	-15.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		738,164.66	738,164.66		957,991.00	957,991.00	29.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		263,366.83	263,366.83		243,637.00	243,637.00	-7.5%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		296,482.48	296,482.48		287,766.00	287,766.00
								-2.9%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00
	3012-3020, 3030-3199, 4036-4126, 5510							0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00
								0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00
								0.0%
All Other Federal Revenue	All Other	8290	0.00	121,089.54	121,089.54	0.00	197,127.00	197,127.00
								62.8%
TOTAL, FEDERAL REVENUE			0.00	3,663,506.71	3,663,506.71	0.00	3,897,881.00	3,897,881.00
								6.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319		0.00	0.00		0.00	0.00
								0.0%
Special Education Master Plan								
Current Year	6500	8311		0.00	0.00		0.00	0.00
								0.0%
Prior Years	6500	8319		214,863.00	214,863.00		0.00	0.00
								-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00
								0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00
								0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00
								0.0%
Mandated Costs Reimbursements		8550	329,187.00	0.00	329,187.00	329,187.00	0.00	329,187.00
								0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,763,280.28	592,809.48	2,376,089.76	1,732,907.00	536,362.00	2,269,269.00
								-4.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00
								0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00
								0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00
								0.0%
After School Education and Safety (ASES)	6010	8590		371,250.00	371,250.00		371,250.00	371,250.00
								0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00
								0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		55,096.27	55,096.27		51,638.00	51,638.00
								-6.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00
								0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00
								0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00
								0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00
								0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00
								0.0%
Common Core State Standards Implementation								
All Other State Revenue	7405	8590		0.00	0.00		0.00	0.00
								0.0%
			45,079.92	7,283,725.90	7,328,805.82	41,886.00	5,104,610.00	5,146,496.00
								-29.8%
TOTAL, OTHER STATE REVENUE			2,157,547.20	8,517,744.65	10,675,291.85	2,103,980.00	6,063,860.00	8,167,840.00
								-23.5%

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OTHER LOCAL REVENUE												
Other Local Revenue												
County and District Taxes												
Other Restricted Levies												
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes												
Parcel Taxes		8621	3,508,475.60	7,102,128.64	10,610,604.24			3,613,240.00	0.00		3,613,240.00	-65.9%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds												
Not Subject to LCFF Deduction		8625	0.00	31,947.47	31,947.47			0.00	32,450.00		32,450.00	1.6%
Penalties and Interest from												
Delinquent Non-LCFF												
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales												
Sale of Equipment/Supplies		8631	4,750.00	0.00	4,750.00			0.00	0.00		0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	595,189.94	595,189.94			0.00	385,275.00		385,275.00	-35.3%
Interest		8660	608,857.55	0.00	608,857.55			505,000.00	0.00		505,000.00	-17.1%
Net Increase (Decrease) in the Fair Value												
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts												
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	10,716.90	10,716.90			0.00	10,717.00		10,717.00	0.0%
Other Local Revenue												
Plus: Misc Funds Non-LCFF												
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From												
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	58,914.57	3,979,954.49	4,038,869.06			20,000.00	509,301.00		529,301.00	-86.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments												
Special Education SELPA Transfers												
From Districts or Charter Schools	6500	8791		0.00	0.00	0.00	0.00		0.00		0.00	0.0%
From County Offices	6500	8792		0.00	0.00	0.00	0.00		0.00		0.00	0.0%
From JPAs	6500	8793		0.00	0.00	0.00	0.00		0.00		0.00	0.0%
ROC/P Transfers												
From Districts or Charter Schools	6360	8791		0.00	0.00	0.00	0.00		0.00		0.00	0.0%
From County Offices	6360	8792		0.00	0.00	0.00	0.00		0.00		0.00	0.0%
From JPAs	6360	8793		0.00	0.00	0.00	0.00		0.00		0.00	0.0%
Other Transfers of Apportionments												
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,180,997.72	11,719,937.44	15,900,935.16			4,138,240.00	937,743.00		5,075,983.00	-68.1%
TOTAL, REVENUES			101,078,888.32	30,110,892.98	131,189,781.30			99,153,748.00	16,441,984.00		115,595,732.00	-11.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	36,380,076.60	9,330,881.17	45,710,957.77	37,559,993.00	8,671,895.00	46,231,888.00	1.1%
Certificated Pupil Support Salaries		1200	1,533,511.20	991,248.62	2,524,759.82	1,816,325.00	936,840.00	2,753,165.00	9.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,298,370.60	536,311.84	6,834,682.44	6,010,431.00	326,758.00	6,337,189.00	-7.3%
Other Certificated Salaries		1900	192,002.98	480,752.15	672,755.13	375,522.00	404,380.00	779,902.00	15.9%
TOTAL CERTIFICATED SALARIES			44,403,961.38	11,339,193.78	55,743,155.16	45,762,271.00	10,339,873.00	56,102,144.00	0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	270,449.54	3,626,268.52	3,896,718.06	328,036.00	3,543,099.00	3,871,135.00	-0.7%
Classified Support Salaries		2200	2,301,479.05	1,206,670.39	3,508,149.44	2,394,300.00	1,193,511.00	3,587,811.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	723,592.46	328,314.36	1,051,906.82	736,531.00	312,888.00	1,049,419.00	-0.2%
Clerical, Technical and Office Salaries		2400	4,125,751.31	375,596.33	4,501,347.64	4,317,278.00	278,093.00	4,595,371.00	2.1%
Other Classified Salaries		2900	634,793.48	668,151.59	1,302,945.07	696,312.00	623,338.00	1,319,650.00	1.3%
TOTAL CLASSIFIED SALARIES			8,056,065.84	6,205,001.19	14,261,067.03	8,472,457.00	5,950,929.00	14,423,386.00	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,407,467.72	5,958,990.73	11,366,458.45	6,478,530.00	6,385,450.00	12,863,980.00	13.2%
PERS		3201-3202	1,117,040.69	844,367.48	1,961,408.17	1,388,988.00	901,678.00	2,290,666.00	16.8%
OASD/Medicare/Alternative		3301-3302	1,264,061.95	650,997.78	1,915,059.73	1,377,617.00	621,224.00	1,998,841.00	4.4%
Health and Welfare Benefits		3401-3402	4,804,063.18	1,691,182.14	6,495,245.32	5,013,824.00	1,572,275.00	6,586,099.00	1.4%
Unemployment Insurance		3501-3502	26,443.38	8,704.40	35,147.78	27,332.00	8,277.00	35,609.00	1.3%
Workers' Compensation		3601-3602	1,402,876.18	478,490.99	1,881,367.17	1,311,652.00	396,854.00	1,708,506.00	-9.2%
OPEB, Allocated		3701-3702	1,757,656.91	560,814.70	2,318,471.61	1,290,743.00	377,612.00	1,668,355.00	-28.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	373,519.48	264,777.95	638,297.43	363,581.00	235,117.00	598,698.00	-6.2%
TOTAL EMPLOYEE BENEFITS			16,153,129.49	10,458,326.17	26,611,455.66	17,252,267.00	10,498,487.00	27,750,754.00	4.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9.00	1,102,784.00	1,102,793.00	0.00	620,000.00	620,000.00	-43.8%
Books and Other Reference Materials		4200	28,759.73	1,021,157.51	1,049,917.24	342.00	232,362.00	232,704.00	-77.8%
Materials and Supplies		4300	697,172.87	952,943.05	1,650,115.92	947,532.00	432,181.00	1,379,713.00	-16.4%
Noncapitalized Equipment		4400	100,791.22	117,573.86	218,365.08	605,543.00	10,457.00	616,000.00	182.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			826,732.82	3,194,458.42	4,021,191.24	1,553,417.00	1,295,000.00	2,848,417.00	-29.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,842,451.67	1,842,451.67	0.00	1,955,000.00	1,955,000.00	6.1%
Travel and Conferences		5200	180,263.25	116,043.89	296,307.14	258,334.00	102,375.00	360,709.00	21.7%
Dues and Memberships		5300	51,046.75	14,715.35	65,762.10	65,098.00	11,727.00	76,825.00	16.8%
Insurance		5400 - 5450	713,765.38	0.00	713,765.38	719,383.00	0.00	719,383.00	0.8%
Operations and Housekeeping Services		5500	2,186,422.50	49,212.43	2,235,634.93	2,150,598.00	35,000.00	2,185,598.00	-2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	512,662.30	1,948,932.86	2,461,595.16	570,789.00	1,921,364.00	2,492,153.00	1.2%
Transfers of Direct Costs		5710	(20,316.46)	20,316.46	0.00	(11,132.00)	11,132.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,385.43)	0.00	(12,385.43)	(17,418.00)	0.00	(17,418.00)	40.6%
Professional/Consulting Services and Operating Expenditures		5800	3,076,214.79	8,336,273.41	11,412,488.20	3,246,083.00	6,603,562.00	9,849,645.00	-13.7%
Communications		5900	121,087.80	10,819.23	131,907.03	507,364.00	14,166.00	521,530.00	295.4%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			6,808,760.88	12,338,765.30	19,147,526.18	7,489,099.00	10,654,326.00	18,143,425.00	-5.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00		0.00	0.00	0.0%
Land Improvements		6170	0.00	76,257.00	76,257.00		0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00		0.00	0.00	0.0%
Equipment		6400	0.00	281,157.09	281,157.09		0.00	10,000.00	-96.4%
Equipment Replacement		6500	0.00	5,894,803.41	5,894,803.41		0.00	0.00	-100.0%
TOTAL CAPITAL OUTLAY			0.00	6,252,217.50	6,252,217.50		0.00	10,000.00	-98.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00		0.00	0.00	0.0%
State Special Schools		7130	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	135,777.88	135,777.88		0.00	148,320.00	9.2%
Payments to County Offices		7142	0.00	1,298,044.60	1,298,044.60	50,616.00	1,311,224.00	1,361,840.00	4.9%
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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00		0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00		0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,433,822.48	1,433,822.48	50,616.00	1,459,544.00	1,510,160.00	5.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(109,118.54)	109,118.54	0.00	(108,802.00)	108,802.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(233,675.86)	0.00	(233,675.86)	(239,506.00)	0.00	(239,506.00)	2.5%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(342,794.40)	109,118.54	(233,675.86)	(348,308.00)	108,802.00	(239,506.00)	2.5%
TOTAL EXPENDITURES			75,905,856.01	51,330,903.38	127,236,759.39	80,231,819.00	40,316,961.00	120,548,780.00	-5.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	250,000.00	0.00	250,000.00	750,000.00	0.00	750,000.00	200.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	0.00	250,000.00	750,000.00	0.00	750,000.00	200.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	85,691.00	2,231,947.47	2,317,638.47	85,691.00	3,832,450.00	3,918,141.00	69.1%
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	741,145.00	26,549.09	767,694.09	5,741,145.00	0.00	5,741,145.00	647.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			826,836.00	2,258,496.56	3,085,332.56	5,826,836.00	3,832,450.00	9,659,286.00	213.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,616,344.83)	15,616,344.83	0.00	(23,406,722.00)	23,406,722.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(10,194.99)	10,194.99	0.00	2,300,000.00	(2,300,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,626,539.82)	15,626,539.82	0.00	(21,106,722.00)	21,106,722.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(16,203,375.82)	13,368,043.26	(2,835,332.56)	(26,183,558.00)	17,274,272.00	(8,909,286.00)	214.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	94,740,343.40	6,209,704.18	100,950,047.58	92,911,528.00	5,542,500.00	98,454,028.00	-2.5%
2) Federal Revenue		8100-8299	0.00	3,663,506.71	3,663,506.71	0.00	3,897,881.00	3,897,881.00	6.4%
3) Other State Revenue		8300-8599	2,157,547.20	8,517,744.65	10,675,291.85	2,103,980.00	6,063,860.00	8,167,840.00	-23.5%
4) Other Local Revenue		8600-8799	4,180,997.72	11,719,937.44	15,900,935.16	4,138,240.00	937,743.00	5,075,983.00	-68.1%
5) TOTAL REVENUES			101,078,888.32	30,110,892.98	131,189,781.30	99,153,748.00	16,441,984.00	115,595,732.00	-11.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		48,635,688.20	32,031,189.91	80,666,878.11	51,483,940.00	29,010,724.00	80,494,664.00	-0.2%
2) Instruction - Related Services	2000-2999		10,415,798.29	3,694,538.37	14,110,336.66	10,369,576.00	2,384,533.00	12,754,109.00	-9.6%
3) Pupil Services	3000-3999		4,161,553.23	3,590,923.08	7,752,476.31	4,637,608.00	3,461,568.00	8,099,176.00	4.5%
4) Ancillary Services	4000-4999		0.00	212,208.54	212,208.54	0.00	0.00	0.00	-100.0%
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		6,331,880.21	360,711.79	6,692,592.00	7,315,183.00	231,072.00	7,546,255.00	12.8%
8) Plant Services	8000-8999		6,360,936.08	10,007,509.21	16,368,445.29	6,374,896.00	3,769,520.00	10,144,416.00	-38.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,433,822.48	1,433,822.48	50,616.00	1,459,544.00	1,510,160.00	5.3%
10) TOTAL EXPENDITURES			75,905,856.01	51,330,903.38	127,236,759.39	80,231,819.00	40,316,961.00	120,548,780.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			25,173,032.31	(21,220,010.40)	3,953,021.91	18,921,929.00	(23,874,977.00)	(4,953,048.00)	-225.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	250,000.00	0.00	250,000.00	750,000.00	0.00	750,000.00	200.0%
b) Transfers Out		7600-7629	826,836.00	2,258,496.56	3,085,332.56	5,826,836.00	3,832,450.00	9,659,286.00	213.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(15,626,539.82)	15,626,539.82	0.00	(21,106,722.00)	21,106,722.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(16,203,375.82)	13,368,043.26	(2,835,332.56)	(26,183,558.00)	17,274,272.00	(8,909,286.00)	214.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			8,969,656.49	(7,851,967.14)	1,117,689.35	(7,261,629.00)	(6,600,705.00)	(13,862,334.00)	-1340.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	32,768,874.29	30,203,651.68	62,972,525.97	41,738,530.78	22,351,684.54	64,090,215.32	1.8%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,768,874.29	30,203,651.68	62,972,525.97	41,738,530.78	22,351,684.54	64,090,215.32	1.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,768,874.29	30,203,651.68	62,972,525.97	41,738,530.78	22,351,684.54	64,090,215.32	1.8%
2) Ending Balance, June 30 (E + F1e)			41,738,530.78	22,351,684.54	64,090,215.32	34,476,901.78	15,750,979.54	50,227,881.32	-21.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	44,050.12	23,093.24	67,143.36	45,288.00	0.00	45,288.00	-32.6%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	22,328,591.30	22,328,591.30	0.00	15,750,979.54	15,750,979.54	-29.5%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	28,435,588.53	0.00	28,435,588.53	25,863,114.00	0.00	25,863,114.00	-9.0%
Vacation	0000	9780	542,294.00		542,294.00				
Supplemental Carryover	0000	9780	1,538,381.54		1,538,381.54				
Parcel Tax	0000	9780	7,000,000.00		7,000,000.00				
One Time Basic Aid for 2018-19	0000	9780							
Equipment Replacement Carryover	0000	9780	1,400,000.00		1,400,000.00				
One Month of Payroll	0000	9780	482,597.99		482,597.99				
One Month of Payroll	0000	9780	8,000,000.00		8,000,000.00				
Proposed 16-17 4% Salary Increase	0000	9780	3,473,755.00		3,473,755.00				
Proposed 17-18 2% Salary Increase	0000	9780	5,833,560.00		5,833,560.00				
Substitute Teacher Rate Increase	0000	9780	165,000.00		165,000.00				
Vacation	0000	9780				500,000.00		500,000.00	
Supplemental Carryover	0000	9780				1,395,644.00		1,395,644.00	
Parcel Tax	0000	9780				2,300,000.00		2,300,000.00	
Proposed 2016-17 4% Salary Increase	0000	9780				3,473,755.00		3,473,755.00	
Proposed 2017-18 2% Salary Increase	0000	9780				5,833,560.00		5,833,560.00	
One time 2016-17 Basic Aid Carryover f	0000	9780				1,400,000.00		1,400,000.00	
One Month of Payroll	0000	9780				8,000,000.00		8,000,000.00	
Sub Teacher Rate Increase	0000	9780				165,000.00		165,000.00	
Equipment Replacement Carryover	0000	9780				482,598.00		482,598.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	13,032,209.20	0.00	13,032,209.20	7,812,484.00	0.00	7,812,484.00	-40.1%
Unassigned/Unappropriated Amount		9790	191,682.93	0.00	191,682.93	721,015.78	0.00	721,015.78	276.2%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	3,928.28	8,084.28
6264	Educator Effectiveness (15-16)	539,680.84	37,387.84
6300	Lottery: Instructional Materials	1,371,328.29	1,371,526.14
6500	Special Education	0.00	192,203.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,567,440.46	2,880,825.46
9010	Other Restricted Local	17,846,213.43	11,260,952.82
Total, Restricted Balance		22,328,591.30	15,750,979.54

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	92,388.00	94,082.00	1.8%
3) Other State Revenue		8300-8599	1,560,977.72	1,833,576.00	17.5%
4) Other Local Revenue		8600-8799	93,432.36	80,000.00	-14.4%
5) TOTAL REVENUES			1,746,798.08	2,007,658.00	14.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	78,989.10	77,986.00	-1.3%
2) Classified Salaries		2000-2999	920,555.80	936,566.00	1.7%
3) Employee Benefits		3000-3999	403,271.26	418,776.00	3.8%
4) Books and Supplies		4000-4999	40,714.51	288,128.00	607.7%
5) Services and Other Operating Expenditures		5000-5999	182,266.27	179,779.00	-1.4%
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	95,826.25	101,423.00	5.8%
9) TOTAL EXPENDITURES			1,721,623.19	2,002,658.00	16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			25,174.89	5,000.00	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	208.00	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			208.00	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)			25,382.89	5,000.00	-80.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	363,657.13	389,040.02	7.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments			363,657.13	389,040.02	7.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements			363,657.13	389,040.02	7.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,040.02	394,040.02	1.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others		9740	99,596.18	99,596.18	0.0%
b) Restricted					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments		9780	289,443.84	294,443.84	1.7%
d) Assigned					
Other Assignments		9789	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	516,749.39		
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	82,065.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			598,815.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	25,125.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	184,649.79		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			209,775.08		
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)			389,040.02		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	92,388.00	94,082.00	1.8%
TOTAL, FEDERAL REVENUE			92,388.00	94,082.00	1.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,554,346.72	1,833,576.00	18.0%
All Other State Revenue	All Other	8590	6,631.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,560,977.72	1,833,576.00	17.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,399.17	5,000.00	-7.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	85,360.42	75,000.00	-12.1%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,672.77	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			93,432.36	80,000.00	-14.4%
TOTAL, REVENUES			1,746,798.08	2,007,658.00	14.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,989.10	77,986.00	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			78,989.10	77,986.00	-1.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	734,918.24	747,515.00	1.7%
Classified Support Salaries		2200	29,292.01	29,559.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	116,428.49	118,721.00	2.0%
Other Classified Salaries		2900	39,917.06	40,771.00	2.1%
TOTAL, CLASSIFIED SALARIES			920,555.80	936,566.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,441.60	11,253.00	-31.6%
PERS		3201-3202	121,130.45	145,458.00	20.1%
OASDI/Medicare/Alternative		3301-3302	72,576.52	74,936.00	3.3%
Health and Welfare Benefits		3401-3402	107,900.89	109,925.00	1.9%
Unemployment Insurance		3501-3502	502.09	522.00	4.0%
Workers' Compensation		3601-3602	27,878.21	25,031.00	-10.2%
OPEB, Allocated		3701-3702	32,104.22	23,572.00	-26.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,737.28	28,079.00	13.5%
TOTAL, EMPLOYEE BENEFITS			403,271.26	418,776.00	3.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	213.83	0.00	-100.0%
Materials and Supplies		4300	40,500.68	286,628.00	607.7%
Noncapitalized Equipment		4400	0.00	1,500.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,714.51	288,128.00	607.7%

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	1,398.85	1,480.00	5.8%
Dues and Memberships		5300	1,640.00	750.00	-54.3%
Insurance		5400-5450	207.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,874.40	6,953.00	-90.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,011.92	1,400.00	38.4%
Professional/Consulting Services and Operating Expenditures		5800	102,745.19	168,836.00	64.3%
Communications		5900	388.91	360.00	-7.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			182,266.27	179,779.00	-1.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	95,826.25	101,423.00	5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,826.25	101,423.00	5.8%
TOTAL, EXPENDITURES			1,721,623.19	2,002,658.00	16.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	208.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			208.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			208.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	92,388.00	94,082.00	1.8%
3) Other State Revenue		8300-8599	1,560,977.72	1,833,576.00	17.5%
4) Other Local Revenue		8600-8799	93,432.36	80,000.00	-14.4%
5) TOTAL REVENUES			1,746,798.08	2,007,658.00	14.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,228,894.25	1,578,341.00	28.4%
2) Instruction - Related Services	2000-2999		275,098.09	268,257.00	-2.5%
3) Pupil Services	3000-3999		100.56	0.00	-100.0%
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		95,826.25	101,423.00	5.8%
8) Plant Services	8000-8999		121,704.04	54,637.00	-55.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,721,623.19	2,002,658.00	16.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			25,174.89	5,000.00	-80.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	208.00	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			208.00	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)			25,382.89	5,000.00	-80.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	363,657.13	389,040.02	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			363,657.13	389,040.02	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			363,657.13	389,040.02	7.0%
2) Ending Balance, June 30 (E + F1e)			389,040.02	394,040.02	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	99,596.18	99,596.18	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	289,443.84	294,443.84	1.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	66,900.51	66,900.51
9010	Other Restricted Local	32,695.67	32,695.67
Total, Restricted Balance		99,596.18	99,596.18

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,948,442.64	1,661,286.00	-14.7%
3) Other State Revenue		8300-8599	125,849.27	123,839.00	-1.6%
4) Other Local Revenue		8600-8799	923,086.59	846,900.00	-8.3%
5) TOTAL REVENUES			2,997,378.50	2,632,025.00	-12.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	918,800.37	953,834.00	3.8%
3) Employee Benefits		3000-3999	338,319.83	353,427.00	4.5%
4) Books and Supplies		4000-4999	1,413,291.79	1,192,000.00	-15.7%
5) Services and Other Operating Expenditures		5000-5999	131,409.31	135,894.00	3.4%
6) Capital Outlay		6000-6999	120,314.64	450,000.00	274.0%
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	137,849.61	138,083.00	0.2%
9) TOTAL EXPENDITURES			3,059,985.55	3,223,238.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(62,607.05)	(591,213.00)	844.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,607.05)	(591,213.00)	844.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	3,196,381.64	3,133,774.59	-2.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments			3,196,381.64	3,133,774.59	-2.0%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements			3,196,381.64	3,133,774.59	-2.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,133,774.59	2,542,561.59	-18.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	83,705.31	0.00	-100.0%
Stores		9713	2,228.52	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others		9740	2,554,727.39	2,043,894.60	-20.0%
b) Restricted					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments		9780	493,113.37	498,666.99	1.1%
d) Assigned					
Other Assignments		9789	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9790	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	555,332.33		
a) in County Treasury		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9120	2,287,689.48		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00		
2) Investments					
3) Accounts Receivable		9200	342,691.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	21,506.20		
6) Stores		9320	83,705.31		
7) Prepaid Expenditures		9330	2,228.52		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			3,293,153.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,311.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	148,067.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			159,378.98		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,133,774.59		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,948,442.64	1,661,286.00	-14.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,948,442.64	1,661,286.00	-14.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	125,849.27	123,839.00	-1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			125,849.27	123,839.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	917,214.10	845,000.00	-7.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,671.08	1,900.00	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,201.41	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			923,086.59	846,900.00	-8.3%
TOTAL, REVENUES			2,997,378.50	2,632,025.00	-12.2%

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	707,136.45	666,588.00	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	173,203.49	232,391.00	34.2%
Clerical, Technical and Office Salaries		2400	38,460.43	54,855.00	42.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			918,800.37	953,834.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	108,682.84	131,842.00	21.3%
OASDI/Medicare/Alternative		3301-3302	68,657.35	75,875.00	10.5%
Health and Welfare Benefits		3401-3402	68,762.00	61,373.00	-10.7%
Unemployment Insurance		3501-3502	465.50	493.00	5.9%
Workers' Compensation		3601-3602	25,590.07	23,795.00	-7.0%
OPEB, Allocated		3701-3702	30,595.79	22,061.00	-27.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,566.28	37,988.00	6.8%
TOTAL, EMPLOYEE BENEFITS			338,319.83	353,427.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,533.05	18,000.00	-16.4%
Noncapitalized Equipment		4400	73,607.29	80,000.00	8.7%
Food		4700	1,318,151.45	1,094,000.00	-17.0%
TOTAL, BOOKS AND SUPPLIES			1,413,291.79	1,192,000.00	-15.7%

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	10,133.11	10,000.00	-1.3%
Dues and Memberships		5300	1,894.09	2,000.00	5.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,702.40	2,800.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,519.62	45,000.00	-7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,789.27	10,000.00	28.4%
Professional/Consulting Services and Operating Expenditures		5800	56,971.99	63,450.00	11.4%
Communications		5900	3,398.83	2,644.00	-22.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,409.31	135,894.00	3.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	66,286.75	350,000.00	428.0%
Equipment Replacement		6500	54,027.89	100,000.00	85.1%
TOTAL, CAPITAL OUTLAY			120,314.64	450,000.00	274.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	137,849.61	138,083.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			137,849.61	138,083.00	0.2%
TOTAL, EXPENDITURES			3,059,985.55	3,223,238.00	5.3%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,948,442.64	1,661,286.00	-14.7%
3) Other State Revenue		8300-8599	125,849.27	123,839.00	-1.6%
4) Other Local Revenue		8600-8799	923,086.59	846,900.00	-8.3%
5) TOTAL REVENUES			2,997,378.50	2,632,025.00	-12.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,917,624.48	3,082,355.00	5.6%
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		137,849.61	138,083.00	0.2%
8) Plant Services	8000-8999		4,511.46	2,800.00	-37.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,059,985.55	3,223,238.00	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(62,607.05)	(591,213.00)	844.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,607.05)	(591,213.00)	844.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,196,381.64	3,133,774.59	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,196,381.64	3,133,774.59	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,196,381.64	3,133,774.59	-2.0%
2) Ending Balance, June 30 (E + F1e)			3,133,774.59	2,542,561.59	-18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	83,705.31	0.00	-100.0%
Prepaid Expenditures		9713	2,228.52	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,554,727.39	2,043,894.60	-20.0%
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	493,113.37	498,666.99	1.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,554,727.39	2,043,894.60
Total, Restricted Balance		2,554,727.39	2,043,894.60

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	23,883.47	21,000.00	-12.1%
5) TOTAL REVENUES			23,883.47	21,000.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,539.24	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	82,027.69	2,909,989.00	3447.6%
6) Capital Outlay		6000-6999	214,435.67	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			300,002.60	2,909,989.00	870.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(276,119.13)	(2,888,989.00)	946.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	741,145.00	741,145.00	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			741,145.00	741,145.00	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)			465,025.87	(2,147,844.00)	-561.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	2,303,633.35	2,768,659.22	20.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments			2,303,633.35	2,768,659.22	20.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.0%
d) Other Restatements			2,303,633.35	2,768,659.22	20.2%
e) Adjusted Beginning Balance (F1c + F1d)			2,768,659.22	620,815.22	-77.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.0%
b) Restricted					
c) Committed		9750	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.0%
Other Commitments					
d) Assigned		9780	2,768,659.22	620,815.22	-77.6%
Other Assignments		9780	2,768,659.22		
Deferred Maintenance Projects	0000	9780		620,815.22	
Deferred Maintenance Projects	0000				
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,933,665.63		
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	7,887.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			2,941,553.42		
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	172,894.20		
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			172,894.20		
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)			2,768,659.22		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,883.47	21,000.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			23,883.47	21,000.00	-12.1%
TOTAL REVENUES			23,883.47	21,000.00	-12.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	3,539.24	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,539.24	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,318.65	2,909,989.00	3523.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,709.04	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,027.69	2,909,989.00	3447.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	214,435.67	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			214,435.67	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			300,002.60	2,909,989.00	870.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	741,145.00	741,145.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			741,145.00	741,145.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			741,145.00	741,145.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,883.47	21,000.00	-12.1%
5) TOTAL REVENUES			23,883.47	21,000.00	-12.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		300,002.60	2,909,989.00	870.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			300,002.60	2,909,989.00	870.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(276,119.13)	(2,888,989.00)	946.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	741,145.00	741,145.00	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			741,145.00	741,145.00	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)			465,025.87	(2,147,844.00)	-561.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,303,633.35	2,768,659.22	20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,303,633.35	2,768,659.22	20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,303,633.35	2,768,659.22	20.2%
2) Ending Balance, June 30 (E + F1e)			2,768,659.22	620,815.22	-77.6%
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	2,768,659.22	620,815.22	-77.6%
Deferred Maintenance Projects	0000	9780	2,768,659.22		
Deferred Maintenance Projects	0000	9780		620,815.22	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
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	3,307.24	3,000.00	-9.3%
5) TOTAL REVENUES			3,307.24	3,000.00	-9.3%
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)			3,307.24	3,000.00	-9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,691.00	85,691.00	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			85,691.00	85,691.00	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)			88,998.24	88,691.00	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	314,629.63	403,627.87	28.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			314,629.63	403,627.87	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,629.63	403,627.87	28.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			403,627.87	492,318.87	22.0%
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	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	403,627.87	492,318.87	22.0%
Deductible for Flood Insurance	0000	9780	403,627.87		
Deductible for Flood Insurance	0000	9780		492,318.87	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	402,554.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,073.78		
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			403,627.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			403,627.87		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,307.24	3,000.00	-9.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,307.24	3,000.00	-9.3%
TOTAL, REVENUES			3,307.24	3,000.00	-9.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	85,691.00	85,691.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			85,691.00	85,691.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			85,691.00	85,691.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,307.24	3,000.00	-9.3%
5) TOTAL REVENUES			3,307.24	3,000.00	-9.3%
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)			3,307.24	3,000.00	-9.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	85,691.00	85,691.00	0.0%
a) Transfers In					
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
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			85,691.00	85,691.00	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)			88,998.24	88,691.00	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,629.63	403,627.87	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			314,629.63	403,627.87	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			314,629.63	403,627.87	28.3%
2) Ending Balance, June 30 (E + F1e)			403,627.87	492,318.87	22.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	403,627.87	492,318.87	22.0%
Deductible for Flood Insurance	0000	9780	403,627.87		
Deductible for Flood Insurance	0000	9780		492,318.87	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
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	1,210,978.91	1,148,000.00	-5.2%
5) TOTAL REVENUES			1,210,978.91	1,148,000.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	534,846.70	526,983.00	-1.5%
3) Employee Benefits		3000-3999	198,349.87	211,636.00	6.7%
4) Books and Supplies		4000-4999	31,228.37	119,500.00	282.7%
5) Services and Other Operating Expenditures		5000-5999	283,003.93	51,190.00	-81.9%
6) Capital Outlay		6000-6999	10,148,017.48	1,000,000.00	-90.1%
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			11,195,446.35	1,909,309.00	-82.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(9,984,467.44)	(761,309.00)	-92.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,341.09	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			26,341.09	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)			(9,958,126.35)	(761,309.00)	-92.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	133,724,234.57	123,766,108.22	-7.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			133,724,234.57	123,766,108.22	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,724,234.57	123,766,108.22	-7.4%
2) Ending Balance, June 30 (E + F1e)			123,766,108.22	123,004,799.22	-0.6%
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	72,865,637.95	72,531,380.95	-0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	50,900,470.27	50,473,418.27	-0.8%
Measure L projects	0000	9780	50,900,470.27		
Measure L Projects	0000	9780		50,473,418.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	124,134,252.30		
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	332,289.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26,364.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			124,492,906.06		
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	571,620.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	155,176.92		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			726,797.84		
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)			123,766,108.22		

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	1,210,578.91	1,148,000.00	-5.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	400.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,210,978.91	1,148,000.00	-5.2%
TOTAL REVENUES			1,210,978.91	1,148,000.00	-5.2%

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	406,338.03	401,679.00	-1.1%
Clerical, Technical and Office Salaries		2400	128,508.67	125,304.00	-2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			534,846.70	526,983.00	-1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70,891.69	81,847.00	15.5%
OASDI/Medicare/Alternative		3301-3302	36,601.07	40,517.00	10.7%
Health and Welfare Benefits		3401-3402	55,917.06	63,127.00	12.9%
Unemployment Insurance		3501-3502	251.52	264.00	5.0%
Workers' Compensation		3601-3602	13,822.94	12,707.00	-8.1%
OPEB, Allocated		3701-3702	18,861.11	13,174.00	-30.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,004.48	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			198,349.87	211,636.00	6.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,978.66	18,000.00	38.7%
Noncapitalized Equipment		4400	18,249.71	101,500.00	456.2%
TOTAL, BOOKS AND SUPPLIES			31,228.37	119,500.00	282.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,108.33	8,140.00	634.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,736.99	2,000.00	-94.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	86.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	240,666.34	38,040.00	-84.2%
Communications		5900	3,405.37	3,010.00	-11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,003.93	51,190.00	-81.9%
CAPITAL OUTLAY					
Land		6100	6,238,185.00	0.00	-100.0%
Land Improvements		6170	1,047,423.63	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,754,753.02	1,000,000.00	-63.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	107,655.83	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,148,017.48	1,000,000.00	-90.1%
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			11,195,446.35	1,909,309.00	-82.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	26,341.09	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			26,341.09	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	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL_ SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL_ USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL_ CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,341.09	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,210,978.91	1,148,000.00	-5.2%
5) TOTAL REVENUES			1,210,978.91	1,148,000.00	-5.2%
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		11,195,446.35	1,909,309.00	-82.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			11,195,446.35	1,909,309.00	-82.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(9,984,467.44)	(761,309.00)	-92.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	26,341.09	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			26,341.09	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)			(9,958,126.35)	(761,309.00)	-92.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,724,234.57	123,766,108.22	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,724,234.57	123,766,108.22	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,724,234.57	123,766,108.22	-7.4%
2) Ending Balance, June 30 (E + F1e)			123,766,108.22	123,004,799.22	-0.6%
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	72,865,637.95	72,531,380.95	-0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	50,900,470.27	50,473,418.27	-0.8%
Measure L projects	0000	9780	50,900,470.27		
Measure L Projects	0000	9780		50,473,418.27	
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	72,865,637.95	72,531,380.95
Total, Restricted Balance		72,865,637.95	72,531,380.95

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,163,041.75	1,357,921.00	16.8%
5) TOTAL REVENUES			1,163,041.75	1,357,921.00	16.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,006.44	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	78,092.57	32,520.00	-58.4%
6) Capital Outlay		6000-6999	1,272,400.55	330,000.00	-74.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,354,499.56	362,520.00	-73.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(191,457.81)	995,401.00	-619.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	569,405.11	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			(569,405.11)	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)			(760,862.92)	995,401.00	-230.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	4,016,676.20	3,255,813.28	-18.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			4,016,676.20	3,255,813.28	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,016,676.20	3,255,813.28	-18.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,255,813.28	4,251,214.28	30.8%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,255,813.28	4,251,214.28	30.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	3,785,825.46		
a) in County Treasury					
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	1,273.74		
3) Accounts Receivable		9200	84,756.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			3,871,855.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	46,361.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	569,681.18		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			616,042.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,255,813.28		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32,266.95	30,000.00	-7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,130,774.80	1,327,921.00	17.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,163,041.75	1,357,921.00	16.8%
TOTAL REVENUES			1,163,041.75	1,357,921.00	16.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASD/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,359.62	0.00	-100.0%
Noncapitalized Equipment		4400	1,646.82	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,006.44	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3.32	0.00	-100.0%
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	59,036.73	32,520.00	-44.9%
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	18,985.71	0.00	-100.0%
Communications		5900	66.81	0.00	-100.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			78,092.57	32,520.00	-58.4%
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	1,272,400.55	330,000.00	-74.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			1,272,400.55	330,000.00	-74.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,354,499.56	362,520.00	-73.2%

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	569,405.11	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			569,405.11	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(569,405.11)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,163,041.75	1,357,921.00	16.8%
5) TOTAL REVENUES			1,163,041.75	1,357,921.00	16.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,354,499.56	362,520.00	-73.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,354,499.56	362,520.00	-73.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(191,457.81)	995,401.00	-619.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	569,405.11	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			(569,405.11)	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)			(760,862.92)	995,401.00	-230.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,016,676.20	3,255,813.28	-18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,016,676.20	3,255,813.28	-18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,016,676.20	3,255,813.28	-18.9%
2) Ending Balance, June 30 (E + F1e)			3,255,813.28	4,251,214.28	30.6%
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	3,255,813.28	4,251,214.28	30.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17		2017-18	
		Unaudited Actuals		Budget	

Total, Restricted Balance		0.00		0.00	
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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	226.00	200.00	-11.5%
5) TOTAL REVENUES			226.00	200.00	-11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			226.00	200.00	-11.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description		Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)				226.00	200.00	-11.5%
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance			9791	23,760.84	23,986.84	1.0%
a) As of July 1 - Unaudited						
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				23,760.84	23,986.84	1.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				23,760.84	23,986.84	1.0%
2) Ending Balance, June 30 (E + F1e)				23,986.84	24,186.84	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			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments			9780	23,986.84	24,186.84	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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,923.03		
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	63.81		
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			23,986.84		
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)			23,986.84		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	226.00	200.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226.00	200.00	-11.5%
TOTAL, REVENUES			226.00	200.00	-11.5%

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	226.00	200.00	-11.5%
5) TOTAL REVENUES			226.00	200.00	-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		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	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)					
			226.00	200.00	-11.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			226.00	200.00	-11.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,760.84	23,986.84	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,760.84	23,986.84	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,760.84	23,986.84	1.0%
2) Ending Balance, June 30 (E + F1e)			23,986.84	24,186.84	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	23,986.84	24,186.84	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%

Resource	Description	2016-17		2017-18	
		Unaudited Actuals		Budget	

Total, Restricted Balance		0.00		0.00	
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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	13,560.38	13,725.00	1.2%
5) TOTAL REVENUES			13,560.38	13,725.00	1.2%
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	44,360.52	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,135.03	0.00	-100.0%
6) Capital Outlay		6000-6999	3,258,988.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,310,484.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(3,296,923.89)	13,725.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,801,352.58	3,832,450.00	36.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,801,352.58	3,832,450.00	36.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(495,571.31)	3,846,175.00	-876.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	3,472,782.10	2,977,210.79	-14.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.0%
b) Audit Adjustments					
c) As of July 1 - Audited (F1a + F1b)			3,472,782.10	2,977,210.79	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,472,782.10	2,977,210.79	-14.3%
2) Ending Balance, June 30 (E + F1e)			2,977,210.79	6,823,385.79	129.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,551,569.89	6,351,569.89	148.9%
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	425,640.90	471,815.90	10.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	273,815.95		
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	773.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,769,405.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			3,043,994.79		
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	66,784.00		
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			66,784.00		
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)			2,977,210.79		

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

41 69039 00000000
Form 40

San Mateo-Foster City Elementary
San Mateo County

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,067.58	13,725.00	24.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,492.80	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,560.38	13,725.00	1.2%
TOTAL, REVENUES			13,560.38	13,725.00	1.2%

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

San Mateo-Foster City Elementary
San Mateo County

41 69039 00000000
Form 40

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	44,360.52	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,360.52	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	773.21	0.00	-100.0%
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	5,165.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,196.82	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			7,135.03	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	3,258,988.72	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			3,258,988.72	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			3,310,484.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,231,947.47	3,832,450.00	71.7%
Other Authorized Interfund Transfers In		8919	569,405.11	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			2,801,352.58	3,832,450.00	36.8%
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

San Mateo-Foster City Elementary San Mateo County 41 69039 00000000 Form 40

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,801,352.58	3,832,450.00	36.8%

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	13,560.38	13,725.00	1.2%
5) TOTAL REVENUES			13,560.38	13,725.00	1.2%
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		3,310,484.27	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,310,484.27	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(3,296,923.89)	13,725.00	-100.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,801,352.58	3,832,450.00	36.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,801,352.58	3,832,450.00	36.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(495,571.31)	3,846,175.00	-876.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,472,782.10	2,977,210.79	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,472,782.10	2,977,210.79	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,472,782.10	2,977,210.79	-14.3%
2) Ending Balance, June 30 (E + F1e)			2,977,210.79	6,823,385.79	129.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,551,569.89	6,351,569.89	148.9%
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	425,640.90	471,815.90	10.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	351,569.89	351,569.89
9010	Other Restricted Local	2,200,000.00	6,000,000.00
Total, Restricted Balance		2,551,569.89	6,351,569.89

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	87,473.80	84,773.18	-3.1%
4) Other Local Revenue		8600-8799	20,127,049.36	19,347,239.47	-3.9%
5) TOTAL REVENUES			20,214,523.16	19,432,012.65	-3.9%
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	18,035,117.40	40,884,408.86	126.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			18,035,117.40	40,884,408.86	126.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,179,405.76	(21,452,396.21)	-1084.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,850.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,850.00)	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)				2,173,555.76	(21,452,396.21)	-1087.0%
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance			9791	19,282,136.86	21,455,692.62	11.3%
a) As of July 1 - Unaudited						
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				19,282,136.86	21,455,692.62	11.3%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				19,282,136.86	21,455,692.62	11.3%
2) Ending Balance, June 30 (E + F1e)				21,455,692.62	3,296.41	-100.0%
Components of Ending Fund Balance						
a) Nonspendable			9711	0.00	0.00	0.0%
Revolving Cash						
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	21,455,692.62	3,296.41	-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	0.00	0.00	0.0%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	21,404,899.79		
a) in County Treasury					
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	50,792.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			21,455,692.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,455,692.62		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	87,473.80	84,773.18	-3.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			87,473.80	84,773.18	-3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	17,851,610.34	18,868,382.55	5.7%
Unsecured Roll		8612	353,059.23	478,856.92	35.6%
Prior Years' Taxes		8613	(8,986.58)	0.00	-100.0%
Supplemental Taxes		8614	574,702.29	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	132,564.55	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	1,224,099.53	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			20,127,049.36	19,347,239.47	-3.9%
TOTAL REVENUES			20,214,523.16	19,432,012.65	-3.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,573,099.15	25,359,585.20	234.9%
Bond Interest and Other Service Charges		7434	10,462,018.25	15,524,823.66	48.4%
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)			18,035,117.40	40,884,408.86	126.7%
TOTAL EXPENDITURES			18,035,117.40	40,884,408.86	126.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	5,850.00	0.00	-100.0%
(d) TOTAL, USES			5,850.00	0.00	-100.0%
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)					
			(5,850.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	87,473.80	84,773.18	-3.1%
4) Other Local Revenue		8600-8799	20,127,049.36	19,347,239.47	-3.9%
5) TOTAL REVENUES			20,214,523.16	19,432,012.65	-3.9%
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		Except 7600-7699	18,035,117.40	40,884,408.86	126.7%
10) TOTAL EXPENDITURES			18,035,117.40	40,884,408.86	126.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			2,179,405.76	(21,452,396.21)	-1084.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	5,850.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,850.00)	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)			2,173,555.76	(21,452,396.21)	-1087.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,282,136.86	21,455,692.62	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,282,136.86	21,455,692.62	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,282,136.86	21,455,692.62	11.3%
2) Ending Balance, June 30 (E + F1e)			21,455,692.62	3,296.41	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	21,455,692.62	3,296.41	-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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	21,455,692.62	3,296.41
Total, Restricted Balance		21,455,692.62	3,296.41

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,766,432.82	7,146,708.00	5.6%
5) TOTAL REVENUES			6,766,432.82	7,146,708.00	5.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	422,703.31	678,249.00	60.5%
2) Classified Salaries		2000-2999	3,611,957.27	3,934,759.00	8.9%
3) Employee Benefits		3000-3999	1,523,251.60	1,745,196.00	14.6%
4) Books and Supplies		4000-4999	215,717.30	333,736.00	54.7%
5) Services and Other Operating Expenses		5000-5999	239,872.39	315,635.00	31.6%
6) Depreciation		6000-6999	5,789.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			6,019,291.86	7,007,575.00	16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			747,140.96	139,133.00	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	750,000.00	200.0%
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			(250,000.00)	(750,000.00)	200.0%

Description		Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)						
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited			9791	6,836,988.24	7,334,129.20	7.3%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				6,836,988.24	7,334,129.20	7.3%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)				6,836,988.24	7,334,129.20	7.3%
2) Ending Net Position, June 30 (E + F1e)				7,334,129.20	6,723,262.20	-8.3%
Components of Ending Net Position						
a) Net Investment in Capital Assets			9796	0.00	0.00	0.0%
b) Restricted Net Position			9797	291,432.22	291,432.22	0.0%
c) Unrestricted Net Position			9790	7,042,696.98	6,431,829.98	-8.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,318,429.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	326,360.60		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	43,238.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	81,580.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	14,328.26		
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			7,793,937.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	89,882.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	62,471.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	307,454.75		
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			459,808.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			7,334,129.20		

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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	185,291.29	210,000.00	13.3%
Interest		8660	66,557.26	62,000.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	6,514,584.27	6,874,708.00	5.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,766,432.82	7,146,708.00	5.6%
TOTAL, REVENUES			6,766,432.82	7,146,708.00	5.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	74,433.25	67,170.00	-9.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	346,830.06	609,479.00	75.7%
Other Certificated Salaries		1900	1,440.00	1,600.00	11.1%
TOTAL, CERTIFICATED SALARIES			422,703.31	678,249.00	60.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	838,698.58	928,733.00	10.7%
Classified Support Salaries		2200	71,230.45	71,892.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	302,355.61	312,444.00	3.3%
Other Classified Salaries		2900	2,399,672.63	2,621,690.00	9.3%
TOTAL, CLASSIFIED SALARIES			3,611,957.27	3,934,759.00	8.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	52,652.88	97,641.00	85.4%
PERS		3201-3202	478,078.63	600,694.00	25.6%
OASDI/Medicare/Alternative		3301-3302	296,503.50	321,295.00	8.4%
Health and Welfare Benefits		3401-3402	307,197.28	363,313.00	18.3%
Unemployment Insurance		3501-3502	2,039.51	2,374.00	16.4%
Workers' Compensation		3601-3602	113,741.36	114,014.00	0.2%
OPEB, Allocated		3701-3702	133,013.55	111,459.00	-16.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	140,024.89	134,406.00	-4.0%
TOTAL, EMPLOYEE BENEFITS			1,523,251.60	1,745,196.00	14.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,649.33	4,000.00	142.5%
Materials and Supplies		4300	199,409.99	313,308.00	57.1%
Noncapitalized Equipment		4400	14,657.98	16,428.00	12.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,717.30	333,736.00	54.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,867.27	10,170.00	108.9%
Dues and Memberships		5300	1,924.98	1,865.00	-3.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,545.00	13,000.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,852.03	135,583.00	20.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,497.34	6,018.00	72.1%
Professional/Consulting Services and Operating Expenditures		5800	101,712.58	142,099.00	39.7%
Communications		5900	2,473.19	6,900.00	179.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			239,872.39	315,635.00	31.6%
DEPRECIATION					
Depreciation Expense		6900	5,789.99	0.00	-100.0%
TOTAL, DEPRECIATION			5,789.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			6,019,291.86	7,007,575.00	16.4%

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	250,000.00	750,000.00	200.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	750,000.00	200.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)					
			(250,000.00)	(750,000.00)	200.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,766,432.82	7,146,708.00	5.6%
5) TOTAL REVENUES			6,766,432.82	7,146,708.00	5.6%
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		6,019,291.86	7,007,575.00	16.4%
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			6,019,291.86	7,007,575.00	16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			747,140.96	139,133.00	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	750,000.00	200.0%
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			(250,000.00)	(750,000.00)	200.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			497,140.96	(610,867.00)	-222.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,836,988.24	7,334,129.20	7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,836,988.24	7,334,129.20	7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,836,988.24	7,334,129.20	7.3%
2) Ending Net Position, June 30 (E + F1e)			7,334,129.20	6,723,262.20	-8.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	291,432.22	291,432.22	0.0%
c) Unrestricted Net Position		9790	7,042,696.98	6,431,829.98	-8.7%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	291,432.22	291,432.22
Total, Restricted Net Position		291,432.22	291,432.22

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,972,763.99	2,011,013.00	-32.4%
5) TOTAL REVENUES			2,972,763.99	2,011,013.00	-32.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,755,001.88	1,785,000.00	1.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,755,001.88	1,785,000.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,217,762.11	226,013.00	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000,000.00	New
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	5,000,000.00	New

Description		Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)						
F. NET POSITION						
1) Beginning Net Position						
a) As of July 1 - Unaudited			9791	15,951,138.11	17,168,900.22	7.6%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				15,951,138.11	17,168,900.22	7.6%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)				15,951,138.11	17,168,900.22	7.6%
2) Ending Net Position, June 30 (E + F1e)				17,168,900.22	22,394,913.22	30.4%
Components of Ending Net Position						
a) Net Investment in Capital Assets			9796	0.00	0.00	0.0%
b) Restricted Net Position			9797	0.00	0.00	0.0%
c) Unrestricted Net Position			9790	17,168,900.22	22,394,913.22	30.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,998,346.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	46,010.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	222,778.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			17,267,136.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	53,277.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	44,958.18		
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			98,236.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			17,168,900.22		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue		8660	154,727.53	145,000.00	-6.3%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,818,036.46	1,866,013.00	-33.8%
TOTAL, OTHER LOCAL REVENUE			2,972,763.99	2,011,013.00	-32.4%
TOTAL, REVENUES			2,972,763.99	2,011,013.00	-32.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,755,001.88	1,785,000.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,755,001.88	1,785,000.00	1.7%
TOTAL, EXPENSES			1,755,001.88	1,785,000.00	1.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	5,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	5,000,000.00	New
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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	5,000,000.00	New

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,972,763.99	2,011,013.00	-32.4%
5) TOTAL REVENUES			2,972,763.99	2,011,013.00	-32.4%
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		1,755,001.88	1,785,000.00	1.7%
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			1,755,001.88	1,785,000.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,217,762.11	226,013.00	-81.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	5,000,000.00	New
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	5,000,000.00	New

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,217,762.11	5,226,013.00	329.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,951,138.11	17,168,900.22	7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,951,138.11	17,168,900.22	7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,951,138.11	17,168,900.22	7.6%
2) Ending Net Position, June 30 (E + F1e)			17,168,900.22	22,394,913.22	30.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	17,168,900.22	22,394,913.22	30.4%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget

Total, Restricted Net Position

	0.00	0.00
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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	12,784.45	12,950.00	1.3%
5) TOTAL REVENUES			12,784.45	12,950.00	1.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,427.00	14,700.00	-20.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			18,427.00	14,700.00	-20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(5,642.55)	(1,750.00)	-69.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,642.55)	(1,750.00)	-69.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	141,683.18	136,040.63	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,683.18	136,040.63	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			141,683.18	136,040.63	-4.0%
2) Ending Net Position, June 30 (E + F1e)			136,040.63	134,290.63	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	136,040.63	134,290.63	-1.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	135,840.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	401.26		
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			136,241.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	200.70		
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			200.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			136,040.63		

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	1,369.15	1,200.00	-12.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,415.30	11,750.00	2.9%
TOTAL, OTHER LOCAL REVENUE			12,784.45	12,950.00	1.3%
TOTAL, REVENUES			12,784.45	12,950.00	1.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,427.00	14,700.00	-20.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,427.00	14,700.00	-20.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			18,427.00	14,700.00	-20.2%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,784.45	12,950.00	1.3%
5) TOTAL REVENUES			12,784.45	12,950.00	1.3%
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		18,427.00	14,700.00	-20.2%
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	Except 7600-7699		0.00	0.00	0.0%
10) TOTAL EXPENSES			18,427.00	14,700.00	-20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(5,642.55)	(1,750.00)	-69.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,642.55)	(1,750.00)	-69.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	141,683.18	136,040.63	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			141,683.18	136,040.63	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			141,683.18	136,040.63	-4.0%
2) Ending Net Position, June 30 (E + F1e)			136,040.63	134,290.63	-1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	136,040.63	134,290.63	-1.3%

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

Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,554.21	11,550.11	11,598.07	11,545.75	11,545.75	11,554.20
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,554.21	11,550.11	11,598.07	11,545.75	11,545.75	11,554.20
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	8.23	8.47	8.23	8.58	8.58	8.58
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)	8.23	8.47	8.23	8.58	8.58	8.58
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,562.44	11,558.58	11,606.30	11,554.33	11,554.33	11,562.78
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Land	10,269,460.00		10,269,460.00	6,238,185.00		16,507,645.00
Capital assets not being depreciated:						
Work in Progress	11,977,651.52		11,977,651.52			11,977,651.52
Total capital assets not being depreciated	22,247,111.52	0.00	22,247,111.52	6,238,185.00	0.00	28,485,296.52
Capital assets being depreciated:						
Land Improvements	18,362,965.87		18,362,965.87	1,123,681.00		19,486,646.87
Buildings	270,111,243.26		270,111,243.26	8,684,483.00		278,795,726.26
Equipment	9,590,258.60		9,590,258.60	6,403,931.00		15,994,189.60
Total capital assets being depreciated	298,064,467.73	0.00	298,064,467.73	16,212,095.00	0.00	314,276,562.73
Accumulated Depreciation for:						
Land Improvements	(11,231,088.77)		(11,231,088.77)			(11,231,088.77)
Buildings	(81,548,749.76)		(81,548,749.76)			(81,548,749.76)
Equipment	(4,826,134.46)		(4,826,134.46)			(4,826,134.46)
Total accumulated depreciation	(97,605,972.99)	0.00	(97,605,972.99)	0.00	0.00	(97,605,972.99)
Total capital assets being depreciated, net	200,458,494.74	0.00	200,458,494.74	16,212,095.00	0.00	216,670,589.74
Governmental activity capital assets, net	222,705,606.26	0.00	222,705,606.26	22,450,280.00	0.00	245,155,886.26
Business-Type Activities:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	<p>Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)</p>	62.22%
	<p>CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.</p>	\$0.00
GANN	<p>Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.</p>	\$9,861,452.89
	<p>Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.</p>	\$96,077,428.64
		\$96,077,428.64
ICR	<p>Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.</p>	4.26%
NCMOE	<p>No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA</p>	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: _____ Date of Meeting: Sept 28, 2017
Clerk/Secretary of the Governing Board
(Original signature required)

To the Superintendent of Public Instruction:

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

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

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

For County Office of Education:

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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

FEDERAL PROGRAM NAME	Title I, Part A	Special Ed: IDEA Basic Local Assistance	Special Ed: IDEA Local Assistance Private School ISPs	Special Ed: IDEA Preschool Grants	Special Ed: IDEA Preschool Local Entitlement	Special Ed: IDEA Preschool Staff Development	NCLB: Title II, Part A, Teacher Quality
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027A	84.173A	84.367
RESOURCE CODE	3010	3310	3311	3315	3320	3345	4035
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	286,634.71	0.00	0.00	0.00	0.00	260.14	116,847.82
2. a. Current Year Award	957,991.00	1,973,880.17	16,431.88	61,083.50	193,007.65	687.52	243,952.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments	6,702.82						3,371.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	964,693.82	1,973,880.17	16,431.88	61,083.50	193,007.65	687.52	247,323.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,251,328.53	1,973,880.17	16,431.88	61,083.50	193,007.65	947.66	364,170.82
REVENUES							
5. Unearned Revenue Deferred from Prior Year	35,201.53	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	804,542.00	1,973,880.17	0.00	40,396.11	77,481.49	303.84	278,128.82
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	839,743.53	1,973,880.17	0.00	40,396.11	77,481.49	303.84	278,128.82
EXPENDITURES							
9. Donor-Authorized Expenditures	738,164.66	1,973,880.17	16,431.88	61,083.50	193,007.65	0.00	263,366.83
10. Non Donor-Authorized Expenditures		1,165,524.67	5,843.62	152,058.77	3,923.73		
11. Total Expenditures (lines 9 & 10)	738,164.66	3,139,404.84	22,275.50	213,142.27	196,931.38	0.00	263,366.83
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	101,578.87	0.00	(16,431.88)	(20,687.39)	(115,526.16)	303.84	14,761.99
a. Unearned Revenue	101,578.87	0.00				303.84	14,761.99
b. Accounts Payable							
c. Accounts Receivable			16,431.88	20,687.39	115,526.16		
14. Unused Grant Award Calculation (line 4 minus line 9)	513,163.87	0.00	0.00	0.00	0.00	947.66	100,803.99
15. If Carryover is allowed, enter line 14 amount here	513,163.87	0.00	0.00	0.00	0.00	947.66	100,803.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	738,164.66	1,973,880.17	16,431.88	61,083.50	193,007.65	0.00	263,366.83

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

FEDERAL PROGRAM NAME	Title III, Part A English Proficient (LEP) Student Pgm	TOTAL
FEDERAL CATALOG NUMBER	84.365	
RESOURCE CODE	4203	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	90,742.98	494,485.65
2. a. Current Year Award	287,766.00	3,734,799.72
b. Transferability (NCLB/ESSA)		0.00
c. Other Adjustments	4,265.00	14,338.82
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	292,031.00	3,749,138.54
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2d, & 3)	382,773.98	4,243,624.19
REVENUES		
5. Unearned Revenue Deferred from Prior Year	15,453.98	50,655.51
6. Cash Received in Current Year	298,510.00	3,473,242.43
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	313,963.98	3,523,897.94
EXPENDITURES		
9. Donor-Authorized Expenditures	296,482.48	3,542,417.17
10. Non Donor-Authorized Expenditures		1,327,350.79
11. Total Expenditures (lines 9 & 10)	296,482.48	4,869,767.96
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	17,481.50	(18,519.23)
a. Unearned Revenue	17,481.50	134,126.20
b. Accounts Payable		0.00
c. Accounts Receivable		152,645.43
14. Unused Grant Award Calculation (line 4 minus line 9)	86,291.50	701,207.02
15. If Carryover is allowed, enter line 14 amount here	86,291.50	701,207.02
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	296,482.48	3,542,417.17

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

STATE PROGRAM NAME	After School Education and Safety (ASES)	TUPE Prevention Education: Grades 6-12	TOTAL
RESOURCE CODE	6010	6690	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	0.00	114,325.80	114,325.80
2. a. Current Year Award	371,250.00		371,250.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	371,250.00	0.00	371,250.00
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	371,250.00	114,325.80	485,575.80
REVENUES			
5. Unearned Revenue Deferred from Prior Year	0.00	36,869.40	36,869.40
6. Cash Received in Current Year	334,125.00	31,532.24	365,657.24
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	334,125.00	68,401.64	402,526.64
EXPENDITURES			
9. Donor-Authorized Expenditures	371,250.00	55,096.27	426,346.27
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	371,250.00	55,096.27	426,346.27
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(37,125.00)	13,305.37	(23,819.63)
a. Unearned Revenue		13,305.37	13,305.37
b. Accounts Payable			0.00
c. Accounts Receivable	37,125.00		37,125.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	59,229.53	59,229.53
15. If Carryover is allowed, enter line 14 amount here	0.00	59,229.53	59,229.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	371,250.00	55,096.27	426,346.27

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

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

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

FEDERAL PROGRAM NAME	LEA Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	895.95	895.95
2. a. Current Year Award	121,089.54	121,089.54
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	121,089.54	121,089.54
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	121,985.49	121,985.49
REVENUES		
5. Cash Received in Current Year	121,089.54	121,089.54
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	121,089.54	121,089.54
EXPENDITURES		
10. Donor-Authorized Expenditures	118,057.21	118,057.21
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	118,057.21	118,057.21
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	3,928.28	3,928.28

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

STATE PROGRAM NAME	Lottery: Instructional Materials	TOTAL
RESOURCE CODE	6300	
REVENUE OBJECT	8560	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	1,154,218.86	1,154,218.86
2. a. Current Year Award	555,557.36	555,557.36
b. Other Adjustments	37,252.12	37,252.12
c. Adj Curr Yr Award (sum lines 2a & 2b)	592,809.48	592,809.48
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,747,028.34	1,747,028.34
REVENUES		
5. Cash Received in Current Year	55,638.96	55,638.96
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	537,170.52	537,170.52
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	537,170.52	537,170.52
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	592,809.48	592,809.48
EXPENDITURES		
10. Donor-Authorized Expenditures	375,502.20	375,502.20
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	375,502.20	375,502.20
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,371,526.14	1,371,526.14

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

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	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	55,743,155.16	301	0.00	303	55,743,155.16	213,743.44		307	55,529,411.72	309
2000 - Classified Salaries	14,261,067.03	311	0.00	313	14,261,067.03	210,646.17		317	14,050,420.86	319
3000 - Employee Benefits	26,611,455.66	321	2,318,471.61	323	24,292,984.05	137,500.66		327	24,155,483.39	329
4000 - Books, Supplies Equip Replace. (6500)	9,915,994.65	331	5,880,320.41	333	4,035,674.24	432,080.70		337	3,603,593.54	339
5000 - Services... & 7300 - Indirect Costs	18,913,850.32	341	3,112.90	343	18,910,737.42	8,153,530.31		347	10,757,207.11	349
				TOTAL	117,243,617.90	365		TOTAL	108,096,116.62	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	45,684,288.59 375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,896,718.06 380
3. STRS.	3101 & 3102	9,386,686.87 382
4. PERS.	3201 & 3202	675,225.17 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,044,929.56 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	4,809,976.45 385
7. Unemployment Insurance.	3501 & 3502	25,469.27 390
8. Workers' Compensation Insurance.	3601 & 3602	1,349,788.29 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	460,890.68 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		67,333,972.94 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		78,744.37 396
14. TOTAL SALARIES AND BENEFITS.		67,255,228.57 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		62.22% 62.22%

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.22%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	108,096,116.62
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited 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	200,992,942.00	146,385,919.00	347,378,861.00		8,903,023.00	338,475,838.00	12,891,558.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	78,138,310.00	17,566,164.00	95,704,474.00			95,704,474.00	
Net OPEB Obligation	7,704,650.00	2,041,047.00	9,745,697.00	2,310,441.00		12,056,138.00	
Compensated Absences Payable	504,417.38		504,417.38	37,876.78		542,294.16	
Governmental activities long-term liabilities	287,340,319.38	165,993,130.00	453,333,449.38	2,348,317.78	8,903,023.00	446,778,744.16	12,891,558.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	2015-16 Actual			2016-17 Actual		
A. PRIOR YEAR DATA (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)			82,027,195.49			96,077,428.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	11,591.69		11,591.69			11,562.44
ADJUSTMENTS TO PRIOR YEAR LIMIT						
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 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)	11,562.44		11,562.44	11,554.33		11,554.33
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			11,562.44			11,554.33
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	363,648.92		363,648.92	363,648.00		363,648.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	72,961,806.80		72,961,806.80	76,589,889.00		76,589,889.00
5. Unsecured Roll Taxes (Object 8042)	3,560,649.31		3,560,649.31	3,703,075.00		3,703,075.00
6. Prior Years' Taxes (Object 8043)	(41,319.87)		(41,319.87)	(71,935.00)		(71,935.00)
7. Supplemental Taxes (Object 8044)	5,364,558.60		5,364,558.60	5,000,000.00		5,000,000.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,713.52)		(2,713.52)	(18,898,605.00)		(18,898,605.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)						
12. Parcel Taxes (Object 8621)	2,407,600.63		2,407,600.63	2,304,413.00		2,304,413.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	10,610,604.24		10,610,604.24	3,613,240.00		3,613,240.00
14. Penalties and Int. from Delinquent Non-LGFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	95,224,835.11	0.00	95,224,835.11	72,603,725.00	0.00	72,603,725.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	0.00		0.00	0.00		0.00

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.

3,568,991.01

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90,728,215.23

3.93%

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.

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) 4,069,198.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 1,283,744.02
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 22,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 397,891.77
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 0.00
7. Adjustment for Employment Separation Costs
 - a. Plus: Normal Separation Costs (Part II, Line A) 0.00
 - b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 5,772,834.31
9. Carry-Forward Adjustment (Part IV, Line F) (814,864.83)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 4,957,969.48

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 80,079,052.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 14,110,336.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 6,486,493.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 212,208.54
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) 1,340,626.07
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 183,327.88
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) 27,371.37
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) 9,726,580.75
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 0.00
13. Adjustment for Employment Separation Costs
 - a. Less: Normal Separation Costs (Part II, Line A) 0.00
 - b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 1,552,000.16
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 2,801,821.30
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 116,519,817.85
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.95%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 4.26%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)5,772,834.31**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year

310,274.08

2. Carry-forward adjustment amount deferred from prior year(s), if any

0.00**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.92%) times Part III, Line B18); zero if negative

0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.92%) times Part III, Line B18); zero if positive

(814,864.83)**D. Preliminary carry-forward adjustment (Line C1 or C2)**(814,864.83)**E. Optional allocation of negative carry-forward adjustment over more than one year**

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

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:

4.26%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-407,432.42) is applied to the current year calculation and the remainder (\$-407,432.41) is deferred to one or more future years:

4.60%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-271,621.61) is applied to the current year calculation and the remainder (\$-543,243.22) is deferred to one or more future years:

4.72%

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

1**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**(814,864.83)

Approved indirect cost rate: 5.92%
Highest rate used in any program: 5.92%

Fund	Resource	Eligible Expenditures		Indirect Costs Charged (Objects 7310 and 7350)	Rate	
		(Objects 1000-5999 except Object 5100)	(Object 5100)		Used	
01	3010	696,907.72		41,256.94	5.92%	
01	4035	248,646.93		14,719.90	5.92%	
01	4203	290,669.10		5,813.38	2.00%	
01	6010	353,571.43		17,678.57	5.00%	
01	6690	52,016.87		3,079.40	5.92%	
01	9010	13,810,103.94		26,570.35	0.19%	
12	5025	87,224.32		5,163.68	5.92%	
12	6105	1,531,465.57		90,662.57	5.92%	
13	5310	2,792,651.82		137,398.47	4.92%	

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,154,218.86	1,154,218.86
2. State Lottery Revenue	8560	1,783,280.28		592,809.48	2,376,089.76
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,783,280.28	0.00	1,747,028.34	3,530,308.62
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	0.00			0.00
2. Classified Salaries:	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		315,108.70	315,108.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,783,280.28			1,783,280.28
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		60,393.50	60,393.50
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282 7213,7223, 7283,7299	0.00			0.00
b. To JPAs and All Others		0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,783,280.28	0.00	375,502.20	2,158,782.48
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	1,371,526.14	1,371,526.14
D. COMMENTS: \$45,440 for software such as BrainPop, Flocabulary, Learning A to Z, Edmentum, IXL Learning, Read 180, N2Y, Accelerated Reading, Handwriting without Tears, educational portal with county office of education and MobyMax. \$14,953 for copies of instructional workbooks.					

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	130,322,091.95
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,987,825.17
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,252,217.50
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	3,085,332.56
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency		All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)				
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)				9,337,550.06
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	62,607.05
2. Expenditures to cover deficits for student body activities			Manually entered. Must not include expenditures in lines A or D1.	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				116,059,323.77

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		11,558.58
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,040.97
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		110,896,863.56
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		0.00
B. Required effort (Line A.2 times 90%)		110,896,863.56
C. Current year expenditures (Line I.E and Line II.B)		99,807,177.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		116,059,323.77
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		0.00
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%

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,443,466.88	1,253,194.44	8,570,073.92	3,821,705.11	10,141,365.66	0.00	1,144,147.69
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	2.10	2.10	2.10	2.10			
1110 Regular Education, K-12	494.93	494.93	494.93	494.93	475.00		1,586.00
3100 Alternative Schools							
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	18.83	18.83	18.83	18.83			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	50.00	50.00	50.00	50.00	60.00		
6000 ROC/P							
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)	6.10	6.10	6.10	6.10			
- - Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	571.96	571.96	571.96	571.96	535.00	0.00	1,586.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	422,718.04	59,070.09	481,788.13	28,445.69		510,233.82			
1110	Regular Education, K–12	62,950,645.03	24,069,857.37	87,020,502.40	5,137,856.14		92,158,358.54			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	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		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	2,685,997.39	529,661.75	3,215,659.14	189,858.64		3,405,517.78			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	19,450,119.59	2,543,779.97	21,993,899.56	1,298,561.70		23,292,461.26			
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	0.00				
Other Costs										
----	Food Services					0.00	0.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					6,226,911.16	6,226,911.16			
----	Other Outgo					4,519,155.04	4,519,155.04			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						171,584.53	171,584.53	271,545.69	443,130.22
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(233,675.86)	(233,675.86)
----	Total General Fund and Charter Schools Funds Expenditures	85,509,480.05	27,373,953.71	112,883,433.76	6,692,592.00	10,746,066.20	130,322,091.96			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	401,825.94	0.00	11,598.84	9,293.26	0.00	0.00	0.00			0.00	0.00	422,718.04
1110	Regular Education, K-12	62,179,546.06	193,440.07	85,897.59	198,933.69	80,537.79	0.00	212,208.54			81.29	0.00	62,950,645.03
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,624,890.18	4,405.52	4,809.41	50,114.02	1,778.26	0.00	0.00			0.00	0.00	2,685,997.39
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	15,460,615.93	761,368.03	0.00	523,740.99	1,260,480.35	1,443,827.11	0.00			87.18	0.00	19,450,119.59
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		80,666,878.11	959,213.62	102,305.84	782,081.96	1,342,796.40	1,443,827.11	212,208.54	0.00	0.00	168.47	0.00	85,509,480.05

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	59,070.09	0.00	0.00	59,070.09
1110	Regular Education, K–12	13,921,693.44	9,004,016.24	1,144,147.69	24,069,857.37
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	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	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	529,661.75	0.00	0.00	529,661.75
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,406,430.55	1,137,349.42	0.00	2,543,779.97
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	171,584.53	0.00	0.00	171,584.53
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		16,088,440.36	10,141,365.66	1,144,147.69	27,373,953.71

Unaudited Actuals
2016-17
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,340,626.07
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	22,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,252,526.40
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,311,115.39
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,926,267.86
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	85,509,480.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	27,373,953.71
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	112,883,433.76
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,625,796.94
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,801,821.30
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	4,427,618.24
D. Total Direct Charged and Allocated Costs (B3 + C5)		117,311,052.00
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.90%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			6,226,911.16		6,226,911.16
Other Outgo (Objects 1000-7999)				4,519,155.04	4,519,155.04
Total Other Costs	0.00	0.00	6,226,911.16	4,519,155.04	10,746,066.20

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(12,385.43)	0.00	(233,675.86)	250,000.00	3,085,332.56	490,308.91	2,438,620.00
Other Sources/Uses Detail								
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,011.92	0.00	95,826.25	0.00	208.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,789.27	0.00	137,849.61	0.00	0.00	0.00	21,506.20	148,067.40
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			741,145.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	86.90	0.00			26,341.09	0.00	26,364.49	155,176.92
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASEPURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			2,231,947.47	0.00	2,200,000.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	3,497.34	0.00			0.00	250,000.00		
Other Sources/Uses Detail							81,580.82	62,471.25
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							222,778.89	53,277.88
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	12,385.43	(12,385.43)	233,675.86	(233,675.86)	3,335,332.56	3,335,332.56	3,042,539.31	3,042,539.31

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									939
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	367,621.91	0.00	685,613.93	478,847.26	3,964,797.96		5,496,881.06
2000-2999	Classified Salaries	151,061.63	0.00	0.00	0.00	184,115.62	1,348,017.37	861,295.96		2,544,490.58
3000-3999	Employee Benefits	57,500.34	0.00	135,293.22	0.00	334,231.71	776,887.39	1,849,340.63		3,153,253.29
4000-4999	Books and Supplies	2,049.21	0.00	6,078.92	0.00	1,384.80	0.00	37,683.14		47,196.07
5000-5999	Services and Other Operating Expenditures	356,582.06	0.00	2,650.00	0.00	154,910.52	884,010.72	6,810,145.29		8,208,298.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	567,193.24	0.00	511,644.05	0.00	1,360,256.58	3,487,762.74	13,523,262.98	0.00	19,450,119.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,543,779.84								2,543,779.84
	Total Indirect Costs and PCR Allocations	2,543,779.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,543,779.84
	TOTAL COSTS	3,110,973.08	0.00	511,644.05	0.00	1,360,256.58	3,487,762.74	13,523,262.98	0.00	21,993,899.43
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	120,711.12	3,890.75	17,463.60		142,065.47
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	184,115.62	1,311,965.37	859,594.54		2,355,675.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	103,073.59	578,142.83	389,065.68		1,070,282.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,293.32	0.00	0.00		1,293.32
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	880.00	1,397.57	160.00		2,437.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	410,073.65	1,895,396.52	1,266,283.82	0.00	3,571,753.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	410,073.65	1,895,396.52	1,266,283.82	0.00	3,571,753.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,327,350.79
	TOTAL COSTS									2,244,403.20

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	367,621.91	0.00	564,902.81	474,956.51	3,947,334.36			5,354,815.59
2000-2999	Classified Salaries	151,061.63	0.00	0.00	0.00	0.00	36,052.00	1,701.42			188,815.05
3000-3999	Employee Benefits	57,500.34	0.00	135,293.22	0.00	231,158.12	198,744.56	1,460,274.95			2,082,971.19
4000-4999	Books and Supplies	2,049.21	0.00	6,078.92	0.00	91.48	0.00	37,683.14			45,902.75
5000-5999	Services and Other Operating Expenditures	356,582.06	0.00	2,650.00	0.00	154,030.52	882,613.15	6,809,985.29			8,205,861.02
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	567,193.24	0.00	511,644.05	0.00	950,182.93	1,592,366.22	12,256,979.16	0.00		15,878,365.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA	Program Cost Report Allocations	2,543,779.84									2,543,779.84
	Total Indirect Costs and PCR Allocations	2,543,779.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00		2,543,779.84
	TOTAL BEFORE OBJECT 8980	3,110,973.08	0.00	511,644.05	0.00	950,182.93	1,592,366.22	12,256,979.16	0.00		18,422,145.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										1,327,350.79
	TOTAL COSTS										19,749,496.23
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3.48	0.00			3.48
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.37	0.00			0.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,442.62			2,442.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	349.00			349.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3.85	2,791.62	0.00		2,795.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3.85	2,791.62	0.00		2,795.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										1,327,350.79
8980	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)										
	TOTAL COSTS										10,228,960.53
											11,559,106.79

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

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	19,878,184.79	11,055,171.21
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)	19,878,184.79	11,055,171.21
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	961.00	
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)	961.00	

SELPA: San Mateo County (CA)

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: San Mateo County (CA)

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

If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)

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

SELPA: San Mateo County (CA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) for SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

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.

Column A	Column B	Column C
Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year 2015-16	Difference (A - B)
21,993,899.43		
2,244,403.20		
19,749,496.23	19,878,184.79	
	19,878,184.79	
	0.00	
	0.00	
19,749,496.23	19,878,184.79	(128,688.56)

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

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.

Actual FY 2016-17	Comparison Year 2015-16	Difference
21,993,899.43		
2,244,403.20		
19,749,496.23	19,878,184.79	
	19,878,184.79	
	0.00	
	0.00	
19,749,496.23	19,878,184.79	(128,688.56)
939	961	
21,032.48	20,684.90	347.58

SELPA: San Mateo County (CA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	11,559,106.79	11,055,171.21	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		11,055,171.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,559,106.79	11,055,171.21	503,935.58

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	11,559,106.79	11,055,171.21	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		11,055,171.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,559,106.79	11,055,171.21	503,935.58
b. Special education unduplicated pupil count	939	961	
c. Per capita local expenditures (B2a/B2b)	12,310.02	11,503.82	806.20

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

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

Carolyn Chow
Contact Name

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Telephone Number

Chief Business Official
Title

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SELPA: San Mateo County (CA)

Object Code	Description	San Mateo COE (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Jefferson Elementary (CA06)	Pacifica School District (CA07)	Las Lomas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)
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	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
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	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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)	Everest Public High (SBE, charter LEA) (CAA01)	San Carlos Charter Learning Center (CAA02)
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	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
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	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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Connect Community Charter (CAA03)	Adjustments*	Total
		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	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	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

EXPENDITURES - Paid from Local Sources						
1000-1999	Certificated Salaries					
2000-2999	Classified Salaries					
3000-3999	Employee Benefits					
4000-4999	Books and Supplies					
5000-5999	Services and Other Operating Expenditures					
6000-6999	Capital Outlay					
7130	State Special Schools					
7430-7439	Debt Service					
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					
7350	Transfers of Indirect Costs - Interfund					
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					
8980	Contributions from Unrestricted Revenues to State Resources					
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDULICATED PUPIL COUNT						

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

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Actual vs. 2015-16 Actual Comparison
2016-17 Expenditures by SELPA (SE-CY)

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	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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
Special Education Maintenance of Effort
2016-17 Actual vs. 2015-16 Actual Comparison
2016-17 Expenditures by SELPA (SE-CY)

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	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
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
		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
		0.00
		0.00
0.00	0.00	0.00
		0

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									939
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	381,880.00	0.00	754,499.00	453,175.00	4,499,109.00		6,088,663.00
2000-2999	Classified Salaries	154,050.00	0.00	0.00	0.00	238,473.00	1,598,798.00	969,647.00		2,960,968.00
3000-3999	Employee Benefits	63,607.00	0.00	110,103.00	0.00	330,834.00	833,944.00	1,831,076.00		3,169,564.00
4000-4999	Books and Supplies	0.00	0.00	5,905.00	0.00	42,187.00	500.00	14,536.00		63,128.00
5000-5999	Services and Other Operating Expenditures	253,910.00	0.00	2,640.00	0.00	121,371.00	911,086.00	6,245,166.00		7,534,173.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	471,567.00	0.00	500,528.00	0.00	1,487,364.00	3,797,503.00	13,559,534.00	0.00	19,816,496.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	471,567.00	0.00	500,528.00	0.00	1,487,364.00	3,797,503.00	13,559,534.00	0.00	19,816,496.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	381,880.00	0.00	640,437.00	453,175.00	4,488,935.00		5,964,427.00
2000-2999	Classified Salaries	154,050.00	0.00	0.00	0.00	0.00	36,043.00	0.00		190,093.00
3000-3999	Employee Benefits	63,607.00	0.00	110,103.00	0.00	205,282.00	161,559.00	1,399,659.00		1,940,210.00
4000-4999	Books and Supplies	0.00	0.00	5,905.00	0.00	0.00	500.00	14,536.00		20,941.00
5000-5999	Services and Other Operating Expenditures	253,910.00	0.00	2,640.00	0.00	120,000.00	910,000.00	6,245,078.00		7,531,628.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	471,567.00	0.00	500,528.00	0.00	965,719.00	1,561,277.00	12,148,208.00	0.00	15,647,299.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	471,567.00	0.00	500,528.00	0.00	965,719.00	1,561,277.00	12,148,208.00	0.00	15,647,299.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,957,837.00
	TOTAL COSTS									17,605,136.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,957,837.00
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)									11,532,306.00
	TOTAL COSTS									13,490,143.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									939
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	367,621.91	0.00	685,613.93	478,847.26	3,964,797.96		5,496,881.06
2000-2999	Classified Salaries	151,061.63	0.00	0.00	0.00	184,115.62	1,348,017.37	861,295.96		2,544,490.58
3000-3999	Employee Benefits	57,500.34	0.00	135,293.22	0.00	334,231.71	776,887.39	1,849,340.63		3,153,253.29
4000-4999	Books and Supplies	2,049.21	0.00	6,078.92	0.00	1,384.80	0.00	37,683.14		47,196.07
5000-5999	Services and Other Operating Expenditures	356,582.06	0.00	2,650.00	0.00	154,910.52	884,010.72	6,810,145.29		8,208,298.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	567,193.24	0.00	511,644.05	0.00	1,360,256.58	3,487,762.74	13,523,262.98	0.00	19,450,119.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,543,779.84								2,543,779.84
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	567,193.24	0.00	511,644.05	0.00	1,360,256.58	3,487,762.74	13,523,262.98	0.00	19,450,119.59
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	120,711.12	3,890.75	17,463.60		142,065.47
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	184,115.62	1,311,965.37	859,594.54		2,355,675.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	103,073.59	578,142.83	389,065.68		1,070,282.10
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,293.32	0.00	0.00		1,293.32
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	880.00	1,397.57	160.00		2,437.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	410,073.65	1,895,396.52	1,266,283.82	0.00	3,571,753.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	410,073.65	1,895,396.52	1,266,283.82	0.00	3,571,753.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,327,350.79
	TOTAL COSTS									2,244,403.20

		Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
Object Code	Description									
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	367,621.91	0.00	564,902.81	474,956.51	3,947,334.36		5,354,815.59
2000-2999	Classified Salaries	151,061.63	0.00	0.00	0.00	0.00	36,052.00	1,701.42		188,815.05
3000-3999	Employee Benefits	57,500.34	0.00	135,293.22	0.00	231,158.12	198,744.56	1,460,274.95		2,082,971.19
4000-4999	Books and Supplies	2,049.21	0.00	6,078.92	0.00	91.48	0.00	37,683.14		45,902.75
5000-5999	Services and Other Operating Expenditures	356,582.06	0.00	2,650.00	0.00	154,030.52	882,613.15	6,809,985.29		8,205,861.02
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	567,193.24	0.00	511,644.05	0.00	950,182.93	1,592,366.22	12,256,979.16	0.00	15,878,365.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,543,779.84								2,543,779.84
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	567,193.24	0.00	511,644.05	0.00	950,182.93	1,592,366.22	12,256,979.16	0.00	15,878,365.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,327,350.79
	TOTAL COSTS									17,205,716.39
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3.48	0.00		3.48
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.37	0.00		0.37
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,442.62		2,442.62
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	349.00		349.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	3.85	2,791.62	0.00	2,795.47
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	3.85	2,791.62	0.00	2,795.47
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,327,350.79
8980	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)									10,228,960.53
	TOTAL COSTS									11,559,106.79

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

SELPA:

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

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

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

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

SECTION 1 **Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

	State and Local	Local Only
2. Decrease in enrollment	455,067.71	
3. Termination of obligation to provide a program of Sp Ed to a particular child	120,774.00	
4. Termination of a costly expenditure	12,659.41	
Total exempt reductions	588,501.12	0.00

SELPA:

SECTION 2

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

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

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

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

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

SELPA:

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources

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.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year FY 2016-17	Difference (A - B)
19,816,496.00		
2,211,360.00		
17,605,136.00	19,911,096.93	
	19,911,096.93	
	588,501.12	
	0.00	
17,605,136.00	19,322,595.81	(1,717,459.81)

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

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
Add/Less: Adjustments required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)

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.

Budgeted Amounts FY 2017-18	Comparison Year FY 2016-17	Difference
19,816,496.00		
2,211,360		
17,605,136.00	19,911,096.93	
	19,911,096.93	
	588,501.12	
	0.00	
17,605,136.00	19,322,595.81	
939	939	
18,748.81	20,577.84	(1,829.03)

SELPA:

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	13,490,143.00	11,559,106.79	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		11,559,106.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,490,143.00	11,559,106.79	1,931,036.21

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

	Budget FY 2017-18	Comparison Year FY 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	13,490,143.00	11,559,106.79	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		11,559,106.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,490,143.00	11,559,106.79	1,931,036.21
b. Special education unduplicated pupil count	939	939	
c. Per capita local expenditures (B2a/B2b)	14,366.50	12,310.02	2,056.48

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

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

Carolyn Chow	650-312-7269
Contact Name	Telephone Number
Chief Business Official	cchow@smfcsd.net
Title	E-mail Address

SELPA: San Mateo County (CA)

Object Code	Description	San Mateo COE (CA00)	Bayshore Elementary (CA01)	Belmont-Redwood Shores Elementary (CA02)	Brisbane Elementary (CA03)	Burlingame Elementary (CA04)	Hillsborough City Elementary (CA05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

Jefferson Elementary (CA06)	Pacifica School District (CA07)	Las Lomitas Elementary (CA08)	Menlo Park City Elementary (CA09)	Millbrae Elementary (CA10)	Portola Valley Elementary (CA11)	Ravenswood City Elementary (CA12)	Redwood City Elementary (CA13)	San Bruno Park Elementary (CA14)	San Carlos Elementary (CA15)
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	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
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	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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

San Mateo-Foster City Elementary (CA16)	Woodside Elementary (CA17)	Jefferson Union High (CA18)	San Mateo Union High (CA19)	Sequoia Union High (CA20)	Cabrillo Unified (CA21)	La Honda-Pescadero Unified (CA22)	South San Francisco Unified (CA23)	Everest Public High (SBE, charter LEA) (CAA01)	San Carlos Charter Learning Center (CAA02)
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	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
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	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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Connect Community Charter (CAA03)	Adjustments*	Total
		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	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
		0.00
0.00	0.00	0.00
0.00	0.00	0.00
		0.00
0.00	0.00	0.00

BUDGET - Local Sources						
1000-1999	Certificated Salaries					
2000-2999	Classified Salaries					
3000-3999	Employee Benefits					
4000-4999	Books and Supplies					
5000-5999	Services and Other Operating Expenditures					
6000-6999	Capital Outlay					
7130	State Special Schools					
7430-7439	Debt Service					
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					
7350	Transfers of Indirect Costs - Interfund					
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)					
8980	Contributions from Unrestricted Revenues to State Resources					
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						

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

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

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	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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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	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
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		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
0.00	0.00	0.00
		0

