

San Bernardino City USD

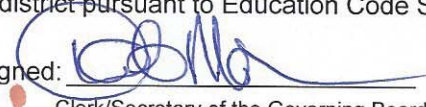
2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

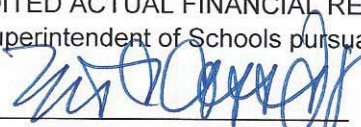
2016-17 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept 5, 2017

To the Superintendent of Public Instruction:

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

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/3/17

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

For County Office of Education:

Thomas Cassida

Name

Director, Business Advisory Services

Title

(909) 386-9678

Telephone

thomas_cassida@sbcss.k12.ca.us

E-mail Address

For School District:

Jayne Christakos

Name

Chief Business Officer

Title

(909) 381-1164

Telephone

jayne.christakos@sbcusd.k12.

E-mail Address

FINAL-ORIGINAL

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

36 67876 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.00%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$296,310,746.85
	Appropriations Subject to Limit	\$296,310,746.85
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	4.22%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description			2016-17 Unaudited Actuals		2017-18 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)
A. REVENUES										
1) LCFF Sources		8010-8099	501,987,214.11		0.00	501,987,214.11	508,295,677.00	0.00	508,295,677.00	1.3%
2) Federal Revenue		8100-8299	1,074,485.42	48,378,791.66	49,453,277.08		391,409.33	44,112,211.10	44,503,620.43	-10.0%
3) Other State Revenue		8300-8599	19,518,907.02	63,931,714.45	83,450,621.47		15,786,159.00	59,197,336.73	74,983,495.73	-10.1%
4) Other Local Revenue		8600-8799	5,308,292.92	6,927,913.30	12,236,206.22		4,718,247.81	1,341,582.39	6,059,830.20	-50.5%
5) TOTAL REVENUES			527,888,899.47	119,238,419.41	647,127,318.88		529,191,493.14	104,651,130.22	633,842,623.36	-2.1%
B. EXPENDITURES										
1) Certificated Salaries		1000-1999	216,256,689.05	56,784,524.01	273,041,213.06		220,374,752.42	52,815,836.40	273,190,588.82	0.1%
2) Classified Salaries		2000-2999	58,938,077.46	20,993,282.89	79,931,360.35		60,594,598.00	22,629,724.87	83,224,322.87	4.1%
3) Employee Benefits		3000-3999	98,096,102.09	46,639,374.23	144,735,476.32		106,901,558.73	45,888,882.03	152,790,440.76	5.6%
4) Books and Supplies		4000-4999	21,001,913.57	13,457,208.03	34,459,121.60		26,324,512.90	12,552,414.72	38,876,927.62	12.8%
5) Services and Other Operating Expenditures		5000-5999	65,401,597.19	22,891,144.16	88,292,741.35		72,720,349.84	24,939,603.26	97,659,953.10	10.6%
6) Capital Outlay		6000-6999	3,297,023.61	3,066,039.82	6,363,063.43		1,996,293.37	1,798,695.62	3,794,988.99	-40.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	233,379.00	197,098.92	430,477.92		25,000.00	267,512.00	292,512.00	-32.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,844,318.54)	4,640,783.50	(2,203,535.04)		(5,470,940.32)	3,604,424.32	(1,866,516.00)	-15.3%
9) TOTAL EXPENDITURES			456,380,463.43	168,669,455.56	625,049,918.99		483,466,124.94	164,497,093.22	647,963,218.16	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)										
			71,508,436.04		(49,431,036.15)	22,077,399.89	45,725,368.20	(59,845,963.00)	(14,120,594.80)	-164.0%
D. OTHER FINANCING SOURCES/USES										
1) Interfund Transfers										
a) Transfers In		8900-8929	0.00	0.00	0.00		0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,823,681.42	339,422.03	3,163,103.45		1,501,324.44	0.00	1,501,324.44	-52.5%
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	(54,661,435.36)	54,661,435.36	0.00		(57,542,833.00)	57,542,833.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,485,116.78)	54,322,013.33	(3,163,103.45)		(59,044,157.44)	57,542,833.00	(1,501,324.44)	-52.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,023,319.26	4,890,977.18	18,914,296.44	(13,318,789.24)	(2,303,130.00)	(15,621,919.24)	-182.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	52,100,072.72	30,989,374.62	83,089,447.34	66,123,391.98	35,880,351.80	102,003,743.78	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,100,072.72	30,989,374.62	83,089,447.34	66,123,391.98	35,880,351.80	102,003,743.78	22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,100,072.72	30,989,374.62	83,089,447.34	66,123,391.98	35,880,351.80	102,003,743.78	22.8%
2) Ending Balance, June 30 (E + F1e)			66,123,391.98	35,880,351.80	102,003,743.78	52,804,602.74	33,577,221.80	86,381,824.54	-15.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Stores		9712	111,127.50	0.00	111,127.50	500,000.00	0.00	500,000.00	349.9%
Prepaid Expenditures		9713	434,787.36	0.00	434,787.36	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	35,880,351.80	35,880,351.80	0.00	33,577,221.80	33,577,221.80	-6.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	37,600,000.00	0.00	37,600,000.00	8,800,000.00	0.00	8,800,000.00	-76.6%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	12,600,000.00	0.00	12,600,000.00	13,100,000.00	0.00	13,100,000.00	4.0%
Unassigned/Unappropriated Amount		9790	15,166,477.12	0.00	15,166,477.12	30,194,602.74	0.00	30,194,602.74	99.1%

Description			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
G. ASSETS									
1) Cash									
a) in County Treasury				9110	106,417,645.12	45,085,748.12	151,503,393.24		
1) Fair Value Adjustment to Cash in County Treasury				9111	0.00	0.00	0.00		
b) in Banks				9120	0.00	0.00	0.00		
c) in Revolving Fund				9130	211,000.00	0.00	211,000.00		
d) with Fiscal Agent				9135	0.00	0.00	0.00		
e) collections awaiting deposit				9140	0.00	0.00	0.00		
2) Investments				9150	0.00	0.00	0.00		
3) Accounts Receivable				9200	4,758,502.40	15,740,708.00	20,499,210.40		
4) Due from Grantor Government				9290	0.00	0.00	0.00		
5) Due from Other Funds				9310	3,095,735.44	54,108.00	3,149,843.44		
6) Stores				9320	111,127.50	0.00	111,127.50		
7) Prepaid Expenditures				9330	434,787.36	0.00	434,787.36		
8) Other Current Assets				9340	0.00	0.00	0.00		
9) TOTAL ASSETS					115,028,797.82	60,880,564.12	175,909,361.94		
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources				9490	0.00	0.00	0.00		
2) TOTAL DEFERRED OUTFLOWS					0.00	0.00	0.00		
I. LIABILITIES									
1) Accounts Payable				9500	47,012,569.72	17,990,208.85	65,002,778.57		
2) Due to Grantor Governments				9590	0.00	0.00	0.00		
3) Due to Other Funds				9610	1,840,639.43	36,205.05	1,876,844.48		
4) Current Loans				9640	0.00	0.00	0.00		
5) Unearned Revenue				9650	52,196.69	6,973,798.42	7,025,995.11		
6) TOTAL LIABILITIES					48,905,405.84	25,000,212.32	73,905,618.16		
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									

Ending Fund Balance, June 30

Description (must agree with line F2) (G9 + H2) - (I6 + J2)		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)
		66,123,391.98	35,880,351.80	102,003,743.78			
							% Diff Column C & F

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	399,554,342.00		399,554,342.00	428,004,266.00		428,004,266.00	7.1%
Education Protection Account State Aid - Current Year		8012	62,740,493.00		62,740,493.00	59,494,119.00		59,494,119.00	-5.2%
State Aid - Prior Years		8019	(1,669.00)		(1,669.00)	0.00		0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	317,058.54		317,058.54	305,733.00		305,733.00	-3.6%
Timber Yield Tax		8022	19.49		19.49	0.00		0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00		0.00	0.00		0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	28,009,522.10		28,009,522.10	28,052,553.00		28,052,553.00	0.2%
Unsecured Roll Taxes		8042	1,377,795.87		1,377,795.87	1,015,567.00		1,015,567.00	-26.3%
Prior Years' Taxes		8043	346,249.93		346,249.93	36,197.00		36,197.00	-89.5%
Supplemental Taxes		8044	973,359.82		973,359.82	520,837.00		520,837.00	-46.5%
Education Revenue Augmentation Fund (ERAF)		8045	(6,352,802.61)		(6,352,802.61)	(6,352,803.00)		(6,352,803.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	16,576,138.98		16,576,138.98	754,733.00		754,733.00	-95.4%
Penalties and Interest from Delinquent Taxes		8048	33,943.28		33,943.28	0.00		0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00		0.00	0.00		0.00	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00		0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			503,574,451.40		503,574,451.40	511,831,202.00		511,831,202.00	1.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(2,007,171.00)		(2,007,171.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00		0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,587,237.29)		(1,587,237.29)	(1,528,354.00)		(1,528,354.00)	-3.7%
Property Taxes Transfers		8097	0.00		0.00	0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			501,987,214.11	0.00	501,987,214.11	508,295,677.00	0.00	508,295,677.00	1.3%
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	9,446,794.00	9,446,794.00	0.00	9,446,794.00	9,446,794.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,764,551.02	1,764,551.02	0.00	1,338,263.00	1,338,263.00	-24.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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		29,061,552.93	29,061,552.93		24,140,114.24	24,140,114.24	-16.9%
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		3,487,916.09	3,487,916.09		3,325,458.00	3,325,458.00	-4.7%
Title III, Part A, Immigrant Education Program	4201	8290		42,231.07	42,231.07		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,992,890.19	1,992,890.19		1,240,203.40	1,240,203.40	-37.8%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
3012-3020, 3030-3199, 4036-4126, 5510									
Other NCLB / Every Student Succeeds Act		8290		46,134.56	46,134.56		2,084,400.00	2,084,400.00	4418.1%
Career and Technical Education	3500-3599	8290		679,230.00	679,230.00		679,230.00	679,230.00	0.0%
All Other Federal Revenue	All Other	8290	1,074,485.42	1,857,491.80	2,931,977.22	391,409.33	1,857,748.46	2,249,157.79	-23.3%
TOTAL, FEDERAL REVENUE			1,074,485.42	48,378,791.66	49,453,277.08	391,409.33	44,112,211.10	44,503,620.43	-10.0%
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		25,385,877.00	25,385,877.00		25,359,286.00	25,359,286.00	-0.1%
Prior Years	6500	8319		(179,848.00)	(179,848.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	64,144.75	487,649.00	551,793.75	0.00	487,649.00	487,649.00	-11.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
8520			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements									
8550			12,105,248.00	0.00	12,105,248.00	8,628,149.00	0.00	8,628,149.00	-28.7%
Lottery - Unrestricted and Instructional Materials									
8560			7,176,294.49	2,385,983.82	9,562,278.31	7,108,010.00	2,221,253.00	9,329,263.00	-2.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions									
8575			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
8576			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
8587			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)									
6010				8,729,202.73	8,729,202.73		8,841,702.73	8,841,702.73	1.3%
Charter School Facility Grant									
6030				0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds									
6650, 6690				0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act									
6230				884,900.00	884,900.00		0.00	0.00	-100.0%
Career Technical Education Incentive									

			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
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)	
Grant Program	6387	8590		65,818.75	65,818.75		2,677,709.00	2,677,709.00	3968.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00				
All Other State Revenue	All Other	8590	173,219.78	26,172,131.15	26,345,350.93	50,000.00	19,609,737.00	19,659,737.00	-25.4%
TOTAL, OTHER STATE REVENUE			19,518,907.02	63,931,714.45	83,450,621.47	15,786,159.00	59,197,336.73	74,983,495.73	-10.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	5,082,383.31	5,082,383.31	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals		8650	88,053.10	0.00	88,053.10	60,000.00	0.00	60,000.00	-31.9%
Interest		8660	1,003,730.39	0.00	1,003,730.39	800,000.00	0.00	800,000.00	-20.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts									
Adult Education Fees		8671	135,547.76	0.00	135,547.76	45,000.00	0.00	45,000.00	-66.8%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services		8677	410,704.00	0.00	410,704.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts		8689	22,225.70	0.00	22,225.70	103,026.39	0.00	103,026.39	363.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	3,648,031.97	579,327.93	4,227,359.90	3,710,221.42	36,957.39	3,747,178.81	-11.4%
Tuition		8710	0.00	1,266,202.06	1,266,202.06	0.00	1,304,625.00	1,304,625.00	3.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,308,292.92	6,927,913.30	12,236,206.22	4,718,247.81	1,341,582.39	6,059,830.20	-50.5%
TOTAL, REVENUES			527,888,899.47	119,238,419.41	647,127,318.88	529,191,493.14	104,651,130.22	633,842,623.36	-2.1%

Description			2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' Salaries Other Certificated Salaries TOTAL, CERTIFICATED SALARIES	1100		175,706,705.50	36,818,128.48	212,524,833.98	170,135,869.50	31,220,711.05	201,356,580.55	-5.3%
	1200		15,369,283.33	10,299,693.89	25,668,977.22	16,055,422.08	11,045,536.91	27,100,958.99	5.6%
	1300		18,124,348.56	3,392,498.88	21,516,847.44	20,346,162.73	3,473,098.05	23,819,260.78	10.7%
	1900		7,056,351.66	6,274,202.76	13,330,554.42	13,837,298.11	7,076,490.39	20,913,788.50	56.9%
			216,256,689.05	56,784,524.01	273,041,213.06	220,374,752.42	52,815,836.40	273,190,588.82	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries Classified Support Salaries Classified Supervisors' and Administrators' Salaries Clerical, Technical and Office Salaries Other Classified Salaries TOTAL, CLASSIFIED SALARIES	2100		6,779,222.73	10,894,429.87	17,673,652.60	2,077,613.91	11,089,119.31	13,166,733.22	-25.5%
	2200		20,431,844.76	5,833,880.52	26,265,725.28	21,196,725.45	6,537,103.67	27,733,829.12	5.6%
	2300		5,356,782.46	945,215.96	6,301,998.42	5,331,956.96	973,721.00	6,305,677.96	0.1%
	2400		25,313,256.99	2,497,506.56	27,810,763.55	26,889,668.07	2,389,920.59	29,279,588.66	5.3%
	2900		1,056,970.52	822,249.98	1,879,220.50	5,098,633.61	1,639,860.30	6,738,493.91	258.6%
		58,938,077.46	20,993,282.89	79,931,360.35	60,594,598.00	22,629,724.87	83,224,322.87	4.1%	
EMPLOYEE BENEFITS									
STRS PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS	3101-3102		26,493,090.26	27,292,195.61	53,785,285.87	30,825,441.82	23,600,206.07	54,425,647.89	1.2%
	3201-3202		8,237,642.80	3,106,289.17	11,343,931.97	10,090,993.18	3,918,044.32	14,009,037.50	23.5%
	3301-3302		7,326,520.07	2,490,845.48	9,817,365.55	7,954,611.35	2,692,437.24	10,647,048.59	8.5%
	3401-3402		42,099,465.25	10,766,310.59	52,865,775.84	45,998,497.12	12,527,906.19	58,526,403.31	10.7%
	3501-3502		136,465.40	38,350.50	174,815.90	451,590.97	39,375.25	490,966.22	180.8%
	3601-3602		4,897,498.50	1,385,412.24	6,282,910.74	5,096,752.56	1,402,659.27	6,499,411.83	3.4%
	3701-3702		2,623,924.38	684,765.00	3,308,689.38	2,869,044.75	762,882.47	3,631,927.22	9.8%
	3751-3752		3,238,564.43	875,205.64	4,113,770.07	3,583,930.98	945,371.22	4,529,302.20	10.1%
	3901-3902		3,042,931.00	0.00	3,042,931.00	30,696.00	0.00	30,696.00	-99.0%
		98,096,102.09	46,639,374.23	144,735,476.32	106,901,558.73	45,888,882.03	152,790,440.76	5.6%	
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials Books and Other Reference Materials Materials and Supplies	4100		1,533,372.23	650,957.85	2,184,330.08	11,176,152.08	2,223,253.00	13,399,405.08	513.4%
	4200		758,810.49	1,872,578.44	2,631,388.93	502,229.47	176,613.97	678,843.44	-74.2%
	4300		13,735,403.35	7,559,217.13	21,294,620.48	12,377,915.67	7,743,697.75	20,121,613.42	-5.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	4,974,327.50	3,374,454.61	8,348,782.11	2,268,215.68	2,408,850.00	4,677,065.68	-44.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,001,913.57	13,457,208.03	34,459,121.60	26,324,512.90	12,552,414.72	38,876,927.62	12.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	24,004,386.56	12,000,088.34	36,004,474.90	25,486,404.06	14,243,175.25	39,729,579.31	10.3%
Travel and Conferences		5200	2,552,639.16	1,224,148.12	3,776,787.28	2,025,213.97	1,118,331.95	3,143,545.92	-16.8%
Dues and Memberships		5300	112,615.81	3,209.85	115,825.66	148,558.41	134,655.28	283,213.69	144.5%
Insurance		5400 - 5450	3,103,302.19	0.00	3,103,302.19	2,617,100.00	0.00	2,617,100.00	-15.7%
Operations and Housekeeping Services		5500	12,723,570.24	40,860.93	12,764,431.17	13,249,869.00	5,200.00	13,255,069.00	3.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,575,519.80	4,829,554.56	6,405,074.36	2,762,915.16	2,973,378.02	5,736,293.18	-10.4%
Transfers of Direct Costs		5710	(200,145.02)	200,145.02	0.00	(184,925.29)	184,925.29	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	454,526.28	(411,740.84)	42,785.44	310,715.81	(34,734.02)	275,981.79	545.0%
Professional/Consulting Services and Operating Expenditures		5800	17,278,217.67	4,972,368.88	22,250,586.55	23,062,126.58	6,259,091.49	29,321,218.07	31.8%
Communications		5900	3,796,964.50	32,509.30	3,829,473.80	3,242,372.14	55,580.00	3,297,952.14	-13.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,401,597.19	22,891,144.16	88,292,741.35	72,720,349.84	24,939,603.26	97,659,953.10	10.6%

Description			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	6,028.16	0.00	6,028.16	0.00	250,000.00	250,000.00	4047.2%
Land Improvements		6170	0.00	0.00	0.00	7,306.00	0.00	7,306.00	New
Buildings and Improvements of Buildings		6200	934,822.57	2,368,438.37	3,303,260.94	634,520.03	1,100,600.00	1,735,120.03	-47.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,350,975.20	684,540.27	3,035,515.47	1,300,567.34	298,095.62	1,598,662.96	-47.3%
Equipment Replacement		6500	5,197.68	13,061.18	18,258.86	53,900.00	150,000.00	203,900.00	1016.7%
TOTAL CAPITAL OUTLAY			3,297,023.61	3,066,039.82	6,363,063.43	1,996,293.37	1,798,695.62	3,794,988.99	-40.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	54,584.00	0.00	54,584.00	25,000.00	0.00	25,000.00	-54.2%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	178,795.00	0.00	178,795.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		197,098.92	197,098.92		267,512.00	267,512.00	35.7%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			233,379.00	197,098.92	430,477.92	25,000.00	267,512.00	292,512.00	-32.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,640,783.50)	4,640,783.50	0.00	(3,604,424.32)	3,604,424.32	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,203,535.04)	0.00	(2,203,535.04)	(1,866,516.00)	0.00	(1,866,516.00)	-15.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,844,318.54)	4,640,783.50	(2,203,535.04)	(5,470,940.32)	3,604,424.32	(1,866,516.00)	-15.3%
TOTAL, EXPENDITURES			456,380,463.43	168,669,455.56	625,049,918.99	483,466,124.94	164,497,093.22	647,963,218.16	3.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,823,681.42	339,422.03	3,163,103.45	1,501,324.44	0.00	1,501,324.44	-52.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,823,681.42	339,422.03	3,163,103.45	1,501,324.44	0.00	1,501,324.44	-52.5%
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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(54,661,435.36)	54,661,435.36	0.00	(57,542,833.00)	57,542,833.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(54,661,435.36)	54,661,435.36	0.00	(57,542,833.00)	57,542,833.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,485,116.78)	54,322,013.33	(3,163,103.45)	(59,044,157.44)	57,542,833.00	(1,501,324.44)	-52.5%

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	501,987,214.11	0.00	501,987,214.11	508,295,677.00	0.00	508,295,677.00	1.3%					
2) Federal Revenue			8100-8299	1,074,485.42	48,378,791.66	49,453,277.08	391,409.33	44,112,211.10	44,503,620.43	-10.0%					
3) Other State Revenue			8300-8599	19,518,907.02	63,931,714.45	83,450,621.47	15,786,159.00	59,197,336.73	74,983,495.73	-10.1%					
4) Other Local Revenue			8600-8799	5,308,292.92	6,927,913.30	12,236,206.22	4,718,247.81	1,341,582.39	6,059,830.20	-50.5%					
5) TOTAL REVENUES				527,888,899.47	119,238,419.41	647,127,318.88	529,191,493.14	104,651,130.22	633,842,623.36	-2.1%					
B. EXPENDITURES (Objects 1000-7999)															
1) Instruction		1000-1999		270,579,545.28	106,138,035.44	376,717,580.72	274,978,563.86	106,743,380.27	381,721,944.13	1.3%					
2) Instruction - Related Services		2000-2999		60,813,154.76	20,651,524.21	81,464,678.97	77,276,369.59	18,963,663.40	96,240,032.99	18.1%					
3) Pupil Services		3000-3999		51,147,928.09	16,777,579.49	67,925,507.58	54,403,711.12	16,678,665.41	71,082,376.53	4.6%					
4) Ancillary Services		4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
5) Community Services		5000-5999		734,560.27	552,975.62	1,287,535.89	815,535.39	67,346.08	882,881.47	-31.4%					
6) Enterprise		6000-6999		0.00	0.00	0.00	0.11	0.00	0.11	New					
7) General Administration		7000-7999		24,166,377.95	4,807,208.21	28,973,586.16	25,674,393.16	3,822,538.06	29,496,931.22	1.8%					
8) Plant Services		8000-8999		48,705,518.08	19,545,033.67	68,250,551.75	50,289,301.71	17,953,988.00	68,243,289.71	0.0%					
9) Other Outgo		9000-9999	Except 7600-7699	233,379.00	197,098.92	430,477.92	28,250.00	267,512.00	295,762.00	-31.3%					
10) TOTAL EXPENDITURES				456,380,463.43	168,669,455.56	625,049,918.99	483,466,124.94	164,497,093.22	647,963,218.16	3.7%					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)															
				71,508,436.04	(49,431,036.15)	22,077,399.89	45,725,368.20	(59,845,963.00)	(14,120,594.80)	-164.0%					
D. OTHER FINANCING SOURCES/USES															
1) Interfund Transfers															
a) Transfers In		8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%					
b) Transfers Out		7600-7629		2,823,681.42	339,422.03	3,163,103.45	1,501,324.44	0.00	1,501,324.44	-52.5%					
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		(54,661,435.36)	54,661,435.36	0.00	(57,542,833.00)	57,542,833.00	0.00	0.0%					
4) TOTAL OTHER FINANCING SOURCES/USES				(57,485,116.78)	54,322,013.33	(3,163,103.45)	(59,044,157.44)	57,542,833.00	(1,501,324.44)	-52.5%					

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)			14,023,319.26	4,890,977.18	18,914,296.44	(13,318,789.24)	(2,303,130.00)	(15,621,919.24)	-182.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	52,100,072.72	30,989,374.62	83,089,447.34	66,123,391.98	35,880,351.80	102,003,743.78	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,100,072.72	30,989,374.62	83,089,447.34	66,123,391.98	35,880,351.80	102,003,743.78	22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,100,072.72	30,989,374.62	83,089,447.34	66,123,391.98	35,880,351.80	102,003,743.78	22.8%
2) Ending Balance, June 30 (E + F1e)			66,123,391.98	35,880,351.80	102,003,743.78	52,804,602.74	33,577,221.80	86,381,824.54	-15.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	211,000.00	0.00	211,000.00	210,000.00	0.00	210,000.00	-0.5%
Revolving Cash		9712	111,127.50	0.00	111,127.50	500,000.00	0.00	500,000.00	349.9%
Stores		9713	434,787.36	0.00	434,787.36	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	35,880,351.80	35,880,351.80	0.00	33,577,221.80	33,577,221.80	-6.4%
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		9780	37,600,000.00	0.00	37,600,000.00	8,800,000.00	0.00	8,800,000.00	-76.6%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	12,600,000.00	0.00	12,600,000.00	13,100,000.00	0.00	13,100,000.00	4.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	15,166,477.12	0.00	15,166,477.12	30,194,602.74	0.00	30,194,602.74	99.1%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	175,714.26	175,714.26
6230	California Clean Energy Jobs Act	2,369,883.21	2,369,883.21
6264	Educator Effectiveness (15-16)	2,842,267.91	2,464,137.91
6300	Lottery: Instructional Materials	2,296,329.00	2,296,329.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	4,661.92	4,661.92
6512	Special Ed: Mental Health Services	6,198,513.71	5,273,513.71
7338	College Readiness Block Grant	1,793,987.00	1,793,987.00
9010	Other Restricted Local	20,198,994.79	19,198,994.79
Total, Restricted Balance		35,880,351.80	33,577,221.80

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	1,131,810.99	1,131,811.00	0.0%
3) Other State Revenue		8300-8599	550,109.00	277,668.00	-49.5%
4) Other Local Revenue		8600-8799	7,340,230.62	6,944,521.00	-5.4%
5) TOTAL, REVENUES			9,022,150.61	8,354,000.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,967,623.34	4,143,139.79	4.4%
2) Classified Salaries		2000-2999	1,296,200.57	1,383,493.91	6.7%
3) Employee Benefits		3000-3999	2,174,000.51	2,209,568.87	1.6%
4) Books and Supplies		4000-4999	704,906.08	131,492.49	-81.3%
5) Services and Other Operating Expenditures		5000-5999	489,832.67	360,727.94	-26.4%
6) Capital Outlay		6000-6999	61,183.82	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	327,336.34	262,824.00	-19.7%
9) TOTAL, EXPENDITURES			9,021,083.33	8,491,247.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,067.28	(137,247.00)	-12959.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,420.79	93,153.00	20.3%
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			77,420.79	93,153.00	20.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,488.07	(44,094.00)	-156.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,431.77	352,919.84	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,431.77	352,919.84	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,431.77	352,919.84	28.6%
2) Ending Balance, June 30 (E + F1e)			352,919.84	308,825.84	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,699.40	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	210,705.17	212,404.57	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	140,515.28	95,771.28	-31.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	649.99	-6500000.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	748,515.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,030,462.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	139,097.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,699.40		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,919,774.79		
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	606,334.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	871,382.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	89,137.99		
6) TOTAL, LIABILITIES			1,566,854.95		
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)			352,919.84		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,131,810.99	1,131,811.00	0.0%
TOTAL, FEDERAL REVENUE			1,131,810.99	1,131,811.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	54,814.00	New
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	550,109.00	222,854.00	-59.5%
TOTAL, OTHER STATE REVENUE			550,109.00	277,668.00	-49.5%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	36,331.56	0.00	-100.0%
Interagency Services		8677	7,082,145.00	6,784,521.00	-4.2%
Other Local Revenue					
All Other Local Revenue		8699	221,754.06	160,000.00	-27.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,340,230.62	6,944,521.00	-5.4%
TOTAL, REVENUES			9,022,150.61	8,354,000.00	-7.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,072,952.30	3,148,365.79	2.5%
Certificated Pupil Support Salaries		1200	185,799.36	190,935.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	583,658.88	591,573.00	1.4%
Other Certificated Salaries		1900	125,212.80	212,266.00	69.5%
TOTAL, CERTIFICATED SALARIES			3,967,623.34	4,143,139.79	4.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	86,127.36	109,863.00	27.6%
Classified Support Salaries		2200	301,068.00	306,011.48	1.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	900,074.99	914,563.43	1.6%
Other Classified Salaries		2900	8,930.22	53,056.00	494.1%
TOTAL, CLASSIFIED SALARIES			1,296,200.57	1,383,493.91	6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	721,343.67	589,733.65	-18.2%
PERS		3201-3202	205,154.09	235,891.00	15.0%
OASDI/Medicare/Alternative		3301-3302	166,704.66	170,775.51	2.4%
Health and Welfare Benefits		3401-3402	886,900.65	995,851.43	12.3%
Unemployment Insurance		3501-3502	2,612.96	2,865.77	9.7%
Workers' Compensation		3601-3602	93,901.09	99,408.27	5.9%
OPEB, Allocated		3701-3702	38,767.95	47,694.84	23.0%
OPEB, Active Employees		3751-3752	58,615.44	67,348.40	14.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,174,000.51	2,209,568.87	1.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	98,624.43	46,117.03	-53.2%
Books and Other Reference Materials		4200	2,093.98	0.00	-100.0%
Materials and Supplies		4300	151,520.26	82,397.46	-45.6%
Noncapitalized Equipment		4400	452,667.41	2,978.00	-99.3%
TOTAL, BOOKS AND SUPPLIES			704,906.08	131,492.49	-81.3%

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	53,984.08	20,540.28	-62.0%
Dues and Memberships		5300	600.00	0.00	-100.0%
Insurance		5400-5450	195.00	0.00	-100.0%
Operations and Housekeeping Services		5500	168,864.47	209,682.05	24.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,336.22	4,823.98	-53.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	57,244.00	200.00	-99.7%
Professional/Consulting Services and Operating Expenditures		5800	182,248.36	124,741.63	-31.6%
Communications		5900	16,360.54	740.00	-95.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			489,832.67	360,727.94	-26.4%
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	857.30	0.00	-100.0%
Equipment		6400	60,326.52	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			61,183.82	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		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%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	327,336.34	262,824.00	-19.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			327,336.34	262,824.00	-19.7%
TOTAL, EXPENDITURES			9,021,083.33	8,491,247.00	-5.9%

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	77,420.79	93,153.00	20.3%
(a) TOTAL, INTERFUND TRANSFERS IN			77,420.79	93,153.00	20.3%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			77,420.79	93,153.00	20.3%

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	1,131,810.99	1,131,811.00	0.0%
3) Other State Revenue		8300-8599	550,109.00	277,668.00	-49.5%
4) Other Local Revenue		8600-8799	7,340,230.62	6,944,521.00	-5.4%
5) TOTAL, REVENUES			9,022,150.61	8,354,000.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,357,639.87	4,651,552.54	-13.2%
2) Instruction - Related Services	2000-2999		2,351,493.48	2,528,952.22	7.5%
3) Pupil Services	3000-3999		338,241.05	329,948.47	-2.5%
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		327,336.34	262,824.00	-19.7%
8) Plant Services	8000-8999		646,372.59	717,969.77	11.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,021,083.33	8,491,247.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,067.28	(137,247.00)	-12959.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	77,420.79	93,153.00	20.3%
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			77,420.79	93,153.00	20.3%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			78,488.07	(44,094.00)	-156.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	274,431.77	352,919.84	28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			274,431.77	352,919.84	28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			274,431.77	352,919.84	28.6%
2) Ending Balance, June 30 (E + F1e)			352,919.84	308,825.84	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,699.40	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	210,705.17	212,404.57	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	140,515.28	95,771.28	-31.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	649.99	-6500000.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	185,737.33	185,737.33
9010	Other Restricted Local	24,967.84	26,667.24
Total, Restricted Balance		210,705.17	212,404.57

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	549,827.00	559,124.00	1.7%
3) Other State Revenue		8300-8599	7,133,654.24	8,876,474.00	24.4%
4) Other Local Revenue		8600-8799	205,495.10	105,160.00	-48.8%
5) TOTAL, REVENUES			7,888,976.34	9,540,758.00	20.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,157,372.07	3,765,306.44	19.3%
2) Classified Salaries		2000-2999	2,713,933.47	2,836,296.24	4.5%
3) Employee Benefits		3000-3999	2,511,695.17	3,235,930.06	28.8%
4) Books and Supplies		4000-4999	685,030.95	294,260.70	-57.0%
5) Services and Other Operating Expenditures		5000-5999	412,107.03	392,392.76	-4.8%
6) Capital Outlay		6000-6999	40,725.96	52,506.24	28.9%
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	454,171.11	372,237.00	-18.0%
9) TOTAL, EXPENDITURES			9,975,035.76	10,948,929.44	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,086,059.42)	(1,408,171.44)	-32.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	616,622.43	1,408,171.44	128.4%
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			616,622.43	1,408,171.44	128.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,469,436.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,488,370.88	18,933.89	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,488,370.88	18,933.89	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,488,370.88	18,933.89	-98.7%
2) Ending Balance, June 30 (E + F1e)			18,933.89	18,933.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,933.90	18,933.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	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	563,574.63		
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	68,348.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	634,843.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,266,766.78		
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	739,150.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	430,445.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	78,237.24		
6) TOTAL, LIABILITIES			1,247,832.89		
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)			18,933.89		

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	549,827.00	559,124.00	1.7%
TOTAL, FEDERAL REVENUE			549,827.00	559,124.00	1.7%
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	6,886,433.00	8,856,474.00	28.6%
All Other State Revenue	All Other	8590	247,221.24	20,000.00	-91.9%
TOTAL, OTHER STATE REVENUE			7,133,654.24	8,876,474.00	24.4%
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	15,801.81	5,100.00	-67.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	189,645.29	100,000.00	-47.3%
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	48.00	60.00	25.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			205,495.10	105,160.00	-48.8%
TOTAL, REVENUES			7,888,976.34	9,540,758.00	20.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,652,434.39	3,166,758.31	19.4%
Certificated Pupil Support Salaries		1200	0.00	80,195.00	New
Certificated Supervisors' and Administrators' Salaries		1300	222,231.60	235,647.13	6.0%
Other Certificated Salaries		1900	282,706.08	282,706.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,157,372.07	3,765,306.44	19.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,359,265.66	1,646,532.57	21.1%
Classified Support Salaries		2200	90,922.64	105,844.00	16.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	584,980.58	708,728.03	21.2%
Other Classified Salaries		2900	678,764.59	375,191.64	-44.7%
TOTAL, CLASSIFIED SALARIES			2,713,933.47	2,836,296.24	4.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	598,311.51	527,922.00	-11.8%
PERS		3201-3202	341,576.65	489,298.00	43.2%
OASDI/Medicare/Alternative		3301-3302	235,458.46	290,139.52	23.2%
Health and Welfare Benefits		3401-3402	1,115,143.95	1,661,098.80	49.0%
Unemployment Insurance		3501-3502	2,868.86	3,348.24	16.7%
Workers' Compensation		3601-3602	104,390.71	119,086.50	14.1%
OPEB, Allocated		3701-3702	48,839.24	64,265.00	31.6%
OPEB, Active Employees		3751-3752	65,105.79	80,772.00	24.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,511,695.17	3,235,930.06	28.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	344.94	239.21	-30.7%
Materials and Supplies		4300	447,103.90	273,104.49	-38.9%
Noncapitalized Equipment		4400	237,582.11	20,917.00	-91.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			685,030.95	294,260.70	-57.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	1,375.39	0.00	-100.0%
Travel and Conferences		5200	18,046.39	19,580.00	8.5%
Dues and Memberships		5300	600.00	1,800.00	200.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	47,438.33	61,300.00	29.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,661.95	26,100.00	91.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	219,653.58	117,129.36	-46.7%
Professional/Consulting Services and Operating Expenditures		5800	111,176.77	161,183.40	45.0%
Communications		5900	154.62	5,300.00	3327.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			412,107.03	392,392.76	-4.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	43,310.02	0.00	-100.0%
Buildings and Improvements of Buildings		6200	(26,685.03)	0.00	-100.0%
Equipment		6400	24,100.97	52,506.24	117.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,725.96	52,506.24	28.9%
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	454,171.11	372,237.00	-18.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			454,171.11	372,237.00	-18.0%
TOTAL, EXPENDITURES			9,975,035.76	10,948,929.44	9.8%

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	616,622.43	1,408,171.44	128.4%
(a) TOTAL, INTERFUND TRANSFERS IN			616,622.43	1,408,171.44	128.4%
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)			616,622.43	1,408,171.44	128.4%

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	549,827.00	559,124.00	1.7%
3) Other State Revenue		8300-8599	7,133,654.24	8,876,474.00	24.4%
4) Other Local Revenue		8600-8799	205,495.10	105,160.00	-48.8%
5) TOTAL, REVENUES			7,888,976.34	9,540,758.00	20.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		653,784.69	771,231.70	18.0%
3) Pupil Services	3000-3999		10,425.18	110,365.00	958.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		8,608,648.29	9,403,050.74	9.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		454,171.11	372,237.00	-18.0%
8) Plant Services	8000-8999		248,006.49	292,045.00	17.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,975,035.76	10,948,929.44	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,086,059.42)	(1,408,171.44)	-32.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	616,622.43	1,408,171.44	128.4%
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			616,622.43	1,408,171.44	128.4%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,469,436.99)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,488,370.88	18,933.89	-98.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,488,370.88	18,933.89	-98.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,488,370.88	18,933.89	-98.7%
2) Ending Balance, June 30 (E + F1e)			18,933.89	18,933.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,933.90	18,933.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	18,933.90	18,933.90
Total, Restricted Balance		18,933.90	18,933.90

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	2,007,171.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,839.08	0.00	-100.0%
5) TOTAL, REVENUES			2,839.08	2,007,171.00	70597.9%
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	1,996,312.25	2,001,171.00	0.2%
6) Capital Outlay		6000-6999	0.00	6,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,996,312.25	2,007,171.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,993,473.17)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,007,171.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,007,171.00	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)			13,697.83	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	13,697.83	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	13,697.83	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	13,697.83	New
2) Ending Balance, June 30 (E + F1e)			13,697.83	13,697.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,697.83	13,697.83	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,606.89		
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	473.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,617.75		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,697.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			13,697.83		

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	2,007,171.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	2,007,171.00	New
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	2,839.08	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,839.08	0.00	-100.0%
TOTAL, REVENUES			2,839.08	2,007,171.00	70597.9%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,996,312.25	2,000,171.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,996,312.25	2,001,171.00	0.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,000.00	New
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			1,996,312.25	2,007,171.00	0.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,007,171.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,007,171.00	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 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)			2,007,171.00	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	2,007,171.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,839.08	0.00	-100.0%
5) TOTAL, REVENUES			2,839.08	2,007,171.00	70597.9%
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		1,996,312.25	2,007,171.00	0.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,996,312.25	2,007,171.00	0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,993,473.17)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,007,171.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,007,171.00	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)			13,697.83	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	13,697.83	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	13,697.83	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	13,697.83	New
2) Ending Balance, June 30 (E + F1e)			13,697.83	13,697.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,697.83	13,697.83	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
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	441,764.78	374,666.00	-15.2%
5) TOTAL, REVENUES			441,764.78	374,666.00	-15.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,375.97	57,649.00	58.5%
3) Employee Benefits		3000-3999	15,240.33	24,039.14	57.7%
4) Books and Supplies		4000-4999	0.00	3,096.90	New
5) Services and Other Operating Expenditures		5000-5999	1,614,178.96	1,405,836.52	-12.9%
6) Capital Outlay		6000-6999	15,049,047.09	33,692,286.26	123.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,609,579.09	1,615,293.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,324,421.44	36,798,200.82	100.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,882,656.66)	(36,423,534.82)	103.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	894,178.96	0.00	-100.0%
b) Transfers Out		7600-7629	346,884.18	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			547,294.78	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)			(17,335,361.88)	(36,423,534.82)	110.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,442,458.30	36,107,096.42	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,442,458.30	36,107,096.42	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,442,458.30	36,107,096.42	-32.4%
2) Ending Balance, June 30 (E + F1e)			36,107,096.42	(316,438.40)	-100.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	36,107,096.42	(316,438.40)	-100.9%
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	44,843,606.06		
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	147,707.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,576.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			45,000,890.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	8,873,322.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,471.28		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,893,794.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			36,107,096.42		

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	440,772.78	374,666.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	992.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			441,764.78	374,666.00	-15.2%
TOTAL, REVENUES			441,764.78	374,666.00	-15.2%

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	26,850.61	41,533.00	54.7%
Clerical, Technical and Office Salaries		2400	9,525.36	16,116.00	69.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			36,375.97	57,649.00	58.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,857.30	9,108.54	87.5%
OASDI/Medicare/Alternative		3301-3302	2,723.13	4,410.15	62.0%
Health and Welfare Benefits		3401-3402	6,183.09	8,167.80	32.1%
Unemployment Insurance		3501-3502	17.84	28.82	61.5%
Workers' Compensation		3601-3602	653.16	1,026.15	57.1%
OPEB, Allocated		3701-3702	356.11	601.86	69.0%
OPEB, Active Employees		3751-3752	449.70	695.82	54.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,240.33	24,039.14	57.7%
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	3,096.90	New
TOTAL, BOOKS AND SUPPLIES			0.00	3,096.90	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	62.96	300.00	376.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,662.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	132,174.67	48,987.00	-62.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,468,279.33	1,356,549.52	-7.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,614,178.96	1,405,836.52	-12.9%
CAPITAL OUTLAY					
Land		6100	10,331.41	38,100.00	268.8%
Land Improvements		6170	4,341,283.46	4,061,545.49	-6.4%
Buildings and Improvements of Buildings		6200	10,202,703.76	28,951,386.58	183.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	494,728.46	641,254.19	29.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,049,047.09	33,692,286.26	123.9%
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	1,609,579.09	1,615,293.00	0.4%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,609,579.09	1,615,293.00	0.4%
TOTAL, EXPENDITURES			18,324,421.44	36,798,200.82	100.8%

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	894,178.96	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			894,178.96	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	346,884.18	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			346,884.18	0.00	-100.0%

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)			547,294.78	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	441,764.78	374,666.00	-15.2%
5) TOTAL, REVENUES			441,764.78	374,666.00	-15.2%
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		16,497,449.63	35,182,907.82	113.3%
9) Other Outgo	9000-9999	Except 7600-7699	1,826,971.81	1,615,293.00	-11.6%
10) TOTAL, EXPENDITURES			18,324,421.44	36,798,200.82	100.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,882,656.66)	(36,423,534.82)	103.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	894,178.96	0.00	-100.0%
b) Transfers Out		7600-7629	346,884.18	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			547,294.78	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)			(17,335,361.88)	(36,423,534.82)	110.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,442,458.30	36,107,096.42	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,442,458.30	36,107,096.42	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,442,458.30	36,107,096.42	-32.4%
2) Ending Balance, June 30 (E + F1e)			36,107,096.42	(316,438.40)	-100.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	36,107,096.42	(316,438.40)	-100.9%
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	5,087,451.43	1,880,279.00	-63.0%
5) TOTAL, REVENUES			5,087,451.43	1,880,279.00	-63.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,925.29	0.00	-100.0%
3) Employee Benefits		3000-3999	1,481.97	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,077.21	333,720.00	1286.0%
6) Capital Outlay		6000-6999	3,993,933.06	16,633,267.84	316.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,023,417.53	16,966,987.84	321.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,064,033.90	(15,086,708.84)	-1517.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	964,783.22	0.00	-100.0%
b) Transfers Out		7600-7629	64,630.25	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			900,152.97	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,964,186.87	(15,086,708.84)	-868.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,306,276.46	15,270,463.33	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,306,276.46	15,270,463.33	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,306,276.46	15,270,463.33	14.8%
2) Ending Balance, June 30 (E + F1e)			15,270,463.33	183,754.49	-98.8%
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	15,270,463.33	183,754.49	-98.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,419,565.85		
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	1,008,057.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,427,623.48		
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	1,153,618.36		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,541.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,157,160.15		
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)			15,270,463.33		

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	125,541.79	80,279.00	-36.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	4,961,909.64	1,800,000.00	-63.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,087,451.43	1,880,279.00	-63.0%
TOTAL, REVENUES			5,087,451.43	1,880,279.00	-63.0%

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	2,844.66	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	1,080.63	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,925.29	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	529.50	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	284.16	0.00	-100.0%
Health and Welfare Benefits		3401-3402	513.34	0.00	-100.0%
Unemployment Insurance		3501-3502	1.86	0.00	-100.0%
Workers' Compensation		3601-3602	69.91	0.00	-100.0%
OPEB, Allocated		3701-3702	37.94	0.00	-100.0%
OPEB, Active Employees		3751-3752	45.26	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,481.97	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	6,603.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	17,474.21	333,720.00	1809.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,077.21	333,720.00	1286.0%
CAPITAL OUTLAY					
Land		6100	38,450.27	6,134,965.99	15855.6%
Land Improvements		6170	162,037.48	270,250.00	66.8%
Buildings and Improvements of Buildings		6200	3,793,445.31	10,153,051.85	167.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	75,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,993,933.06	16,633,267.84	316.5%
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			4,023,417.53	16,966,987.84	321.7%

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	964,783.22	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			964,783.22	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	64,630.25	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			64,630.25	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)			900,152.97	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	5,087,451.43	1,880,279.00	-63.0%
5) TOTAL, REVENUES			5,087,451.43	1,880,279.00	-63.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,023,417.53	16,966,987.84	321.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,023,417.53	16,966,987.84	321.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,064,033.90	(15,086,708.84)	-1517.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	964,783.22	0.00	-100.0%
b) Transfers Out		7600-7629	64,630.25	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			900,152.97	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,964,186.87	(15,086,708.84)	-868.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,306,276.46	15,270,463.33	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,306,276.46	15,270,463.33	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,306,276.46	15,270,463.33	14.8%
2) Ending Balance, June 30 (E + F1e)			15,270,463.33	183,754.49	-98.8%
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	15,270,463.33	183,754.49	-98.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	15,270,463.33	183,754.49
Total, Restricted Balance		15,270,463.33	183,754.49

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	(449,572.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	280,391.96	204,499.33	-27.1%
5) TOTAL, REVENUES			(169,180.04)	204,499.33	-220.9%
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	1,045.00	34,336.66	3185.8%
6) Capital Outlay		6000-6999	233,960.45	29,705,108.22	12596.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			235,005.45	29,739,444.88	12554.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(404,185.49)	(29,534,945.55)	7207.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,802.48	0.00	-100.0%
b) Transfers Out		7600-7629	4,174,713.48	2,842,415.61	-31.9%
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			(4,070,911.00)	(2,842,415.61)	-30.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,475,096.49)	(32,377,361.16)	623.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,769,073.37	30,293,976.88	-12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,769,073.37	30,293,976.88	-12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,769,073.37	30,293,976.88	-12.9%
2) Ending Balance, June 30 (E + F1e)			30,293,976.88	(2,083,384.28)	-106.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,293,976.88	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	(2,083,384.28)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	30,205,108.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	88,868.45		
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			30,293,976.88		
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)			30,293,976.88		

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	(449,572.00)	0.00	-100.0%
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			(449,572.00)	0.00	-100.0%
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	279,808.67	204,499.33	-26.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	583.29	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			280,391.96	204,499.33	-27.1%
TOTAL, REVENUES			(169,180.04)	204,499.33	-220.9%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	615.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	430.00	34,336.66	7885.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,045.00	34,336.66	3185.8%
CAPITAL OUTLAY					
Land		6100	0.00	2,800,000.00	New
Land Improvements		6170	0.00	3,371,259.92	New
Buildings and Improvements of Buildings		6200	233,960.45	23,062,640.19	9757.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	471,208.11	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			233,960.45	29,705,108.22	12596.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			235,005.45	29,739,444.88	12554.8%

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	103,802.48	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			103,802.48	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,174,713.48	2,842,415.61	-31.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,174,713.48	2,842,415.61	-31.9%

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)			(4,070,911.00)	(2,842,415.61)	-30.2%

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	(449,572.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	280,391.96	204,499.33	-27.1%
5) TOTAL, REVENUES			(169,180.04)	204,499.33	-220.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		235,005.45	29,739,444.88	12554.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			235,005.45	29,739,444.88	12554.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(404,185.49)	(29,534,945.55)	7207.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	103,802.48	0.00	-100.0%
b) Transfers Out		7600-7629	4,174,713.48	2,842,415.61	-31.9%
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			(4,070,911.00)	(2,842,415.61)	-30.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,475,096.49)	(32,377,361.16)	623.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,769,073.37	30,293,976.88	-12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,769,073.37	30,293,976.88	-12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,769,073.37	30,293,976.88	-12.9%
2) Ending Balance, June 30 (E + F1e)			30,293,976.88	(2,083,384.28)	-106.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	30,293,976.88	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	(2,083,384.28)	New

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
7710	State School Facilities Projects	30,293,976.88	0.00
Total, Restricted Balance		30,293,976.88	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	124,001.93	110,948.96	-10.5%
5) TOTAL, REVENUES			124,001.93	110,948.96	-10.5%
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	477,649.44	115,977.67	-75.7%
6) Capital Outlay		6000-6999	946,466.10	4,353,543.32	360.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,424,115.54	4,469,520.99	213.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,300,113.61)	(4,358,572.03)	235.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,085,507.53	2,842,415.61	-7.9%
b) Transfers Out		7600-7629	155.05	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			3,085,352.48	2,842,415.61	-7.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,785,238.87	(1,516,156.42)	-184.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,553,227.74	3,338,466.61	114.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,553,227.74	3,338,466.61	114.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,553,227.74	3,338,466.61	114.9%
2) Ending Balance, June 30 (E + F1e)			3,338,466.61	1,822,310.19	-45.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,338,466.61	1,822,310.19	-45.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,412,583.60		
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	12,422.20		
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			3,425,005.80		
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	86,384.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	155.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			86,539.19		
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)			3,338,466.61		

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	25,331.83	110,948.96	338.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	98,670.10	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			124,001.93	110,948.96	-10.5%
TOTAL, REVENUES			124,001.93	110,948.96	-10.5%

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	264,573.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	213,076.44	115,977.67	-45.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			477,649.44	115,977.67	-75.7%
CAPITAL OUTLAY					
Land		6100	21,157.24	113,302.50	435.5%
Land Improvements		6170	285,709.55	120,000.00	-58.0%
Buildings and Improvements of Buildings		6200	259,812.26	4,119,161.90	1485.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	379,787.05	1,078.92	-99.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			946,466.10	4,353,543.32	360.0%
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			1,424,115.54	4,469,520.99	213.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,085,507.53	2,842,415.61	-7.9%
(a) TOTAL, INTERFUND TRANSFERS IN			3,085,507.53	2,842,415.61	-7.9%
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	155.05	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			155.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,085,352.48	2,842,415.61	-7.9%

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	124,001.93	110,948.96	-10.5%
5) TOTAL, REVENUES			124,001.93	110,948.96	-10.5%
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		1,424,115.54	4,469,520.99	213.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,424,115.54	4,469,520.99	213.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,300,113.61)	(4,358,572.03)	235.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,085,507.53	2,842,415.61	-7.9%
b) Transfers Out		7600-7629	155.05	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			3,085,352.48	2,842,415.61	-7.9%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,785,238.87	(1,516,156.42)	-184.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,553,227.74	3,338,466.61	114.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,553,227.74	3,338,466.61	114.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,553,227.74	3,338,466.61	114.9%
2) Ending Balance, June 30 (E + F1e)			3,338,466.61	1,822,310.19	-45.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,338,466.61	1,822,310.19	-45.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	3,338,466.61	1,822,310.19
Total, Restricted Balance		3,338,466.61	1,822,310.19

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	341.83	0.00	-100.0%
5) TOTAL, REVENUES			341.83	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	306.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			306.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35.83	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35.83	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28.55	64.38	125.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28.55	64.38	125.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28.55	64.38	125.5%
2) Ending Balance, June 30 (E + F1e)			64.38	64.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	64.38	64.38	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	64.38		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			64.38		
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)			64.38		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		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	341.83	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			341.83	0.00	-100.0%
TOTAL, REVENUES			341.83	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	306.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			306.00	0.00	-100.0%
TOTAL, EXPENDITURES			306.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	341.83	0.00	-100.0%
5) TOTAL, REVENUES			341.83	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	306.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			306.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			35.83	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35.83	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28.55	64.38	125.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28.55	64.38	125.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28.55	64.38	125.5%
2) Ending Balance, June 30 (E + F1e)			64.38	64.38	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	64.38	64.38	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	64.38	64.38
Total, Restricted Balance		64.38	64.38

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	133,077.24	115,358.00	-13.3%
4) Other Local Revenue		8600-8799	12,941,432.48	12,438,583.19	-3.9%
5) TOTAL, REVENUES			13,074,509.72	12,553,941.19	-4.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,737,610.28	15,327,491.08	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,737,610.28	15,327,491.08	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,663,100.56)	(2,773,549.89)	4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,663,100.56)	(2,773,549.89)	4.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,622,844.69	16,959,744.13	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,622,844.69	16,959,744.13	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,622,844.69	16,959,744.13	-13.6%
2) Ending Balance, June 30 (E + F1e)			16,959,744.13	14,186,194.24	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,959,744.13	14,186,194.24	-16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,959,744.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,959,744.13		
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)			16,959,744.13		

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	133,077.24	115,358.00	-13.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			133,077.24	115,358.00	-13.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,218,229.40	8,565,685.59	-23.6%
Unsecured Roll		8612	1,056,648.18	934,294.12	-11.6%
Prior Years' Taxes		8613	(154,127.35)	4,900.00	-103.2%
Supplemental Taxes		8614	543,798.39	281,703.48	-48.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	228,134.08	152,000.00	-33.4%
Interest		8660	48,749.78	2,500,000.00	5028.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,941,432.48	12,438,583.19	-3.9%
TOTAL, REVENUES			13,074,509.72	12,553,941.19	-4.0%

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	7,596,702.80	6,538,624.20	-13.9%
Bond Interest and Other Service Charges		7434	8,140,907.48	8,788,866.88	8.0%
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)			15,737,610.28	15,327,491.08	-2.6%
TOTAL, EXPENDITURES			15,737,610.28	15,327,491.08	-2.6%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	133,077.24	115,358.00	-13.3%
4) Other Local Revenue		8600-8799	12,941,432.48	12,438,583.19	-3.9%
5) TOTAL, REVENUES			13,074,509.72	12,553,941.19	-4.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,737,610.28	15,327,491.08	-2.6%
10) TOTAL, EXPENDITURES			15,737,610.28	15,327,491.08	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,663,100.56)	(2,773,549.89)	4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,663,100.56)	(2,773,549.89)	4.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,622,844.69	16,959,744.13	-13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,622,844.69	16,959,744.13	-13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,622,844.69	16,959,744.13	-13.6%
2) Ending Balance, June 30 (E + F1e)			16,959,744.13	14,186,194.24	-16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,959,744.13	14,186,194.24	-16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	16,959,744.13	14,186,194.24
Total, Restricted Balance		16,959,744.13	14,186,194.24

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	28,328,872.94	29,054,909.00	2.6%
3) Other State Revenue		8300-8599	1,939,015.85	2,047,436.00	5.6%
4) Other Local Revenue		8600-8799	1,670,262.91	1,481,380.00	-11.3%
5) TOTAL, REVENUES			31,938,151.70	32,583,725.00	2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,126,821.25	10,295,253.00	1.7%
3) Employee Benefits		3000-3999	4,071,040.03	6,429,095.00	57.9%
4) Books and Supplies		4000-4999	14,795,617.98	13,290,109.06	-10.2%
5) Services and Other Operating Expenses		5000-5999	185,343.47	542,682.94	192.8%
6) Depreciation		6000-6999	787,650.83	795,130.00	0.9%
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	1,422,027.59	1,231,455.00	-13.4%
9) TOTAL, EXPENSES			31,388,501.15	32,583,725.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			549,650.55	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			549,650.55	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,803,450.63	10,422,651.18	-3.5%
b) Audit Adjustments		9793	(930,450.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,873,000.63	10,422,651.18	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,873,000.63	10,422,651.18	5.6%
2) Ending Net Position, June 30 (E + F1e)			10,422,651.18	10,422,651.18	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,612,077.50	3,612,077.50	0.0%
b) Restricted Net Position		9797	15,753,480.78	15,753,480.78	0.0%
c) Unrestricted Net Position		9790	(8,942,907.10)	(8,942,907.10)	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,734,744.52		
c) in Revolving Fund		9130	9,380.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,854,047.65		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	91,952.34		
6) Stores		9320	743,519.55		
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	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(5,913,016.14)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	7,627,900.31		
g) Accumulated Depreciation - Equipment		9445	(6,944,743.84)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			22,045,721.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	4,676,600.00		
2) TOTAL, DEFERRED OUTFLOWS			4,676,600.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	610,854.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,970,902.48		
4) Current Loans		9640			
5) Unearned Revenue		9650	44,728.16		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	12,902,419.00		
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			15,528,904.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	770,766.00		
2) TOTAL, DEFERRED INFLOWS			770,766.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			10,422,651.18		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,510,476.76	27,144,824.00	2.4%
Donated Food Commodities		8221	1,818,396.18	1,910,085.00	5.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			28,328,872.94	29,054,909.00	2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,939,015.85	2,047,436.00	5.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,939,015.85	2,047,436.00	5.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,398,047.52	1,454,490.00	4.0%
Interest		8660	46,382.62	22,617.00	-51.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	225,832.77	4,273.00	-98.1%
TOTAL, OTHER LOCAL REVENUE			1,670,262.91	1,481,380.00	-11.3%
TOTAL, REVENUES			31,938,151.70	32,583,725.00	2.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,511,920.98	7,588,589.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,752,688.49	1,803,473.00	2.9%
Clerical, Technical and Office Salaries		2400	843,465.49	878,231.00	4.1%
Other Classified Salaries		2900	18,746.29	24,960.00	33.1%
TOTAL, CLASSIFIED SALARIES			10,126,821.25	10,295,253.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,437,554.01	1,533,671.00	6.7%
OASDI/Medicare/Alternative		3301-3302	655,622.98	2,485,589.00	279.1%
Health and Welfare Benefits		3401-3402	1,585,756.10	2,007,158.00	26.6%
Unemployment Insurance		3501-3502	4,749.17	4,867.00	2.5%
Workers' Compensation		3601-3602	178,655.32	178,993.00	0.2%
OPEB, Allocated		3701-3702	91,924.91	101,349.00	10.3%
OPEB, Active Employees		3751-3752	116,777.54	117,468.00	0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,071,040.03	6,429,095.00	57.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	129.43	259.00	100.1%
Materials and Supplies		4300	344,308.93	309,320.00	-10.2%
Noncapitalized Equipment		4400	473,111.26	189,406.00	-60.0%
Food		4700	13,978,068.36	12,791,124.06	-8.5%
TOTAL, BOOKS AND SUPPLIES			14,795,617.98	13,290,109.06	-10.2%

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	11,083.64	16,712.00	50.8%
Dues and Memberships		5300	6,461.69	9,240.00	43.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	401,494.99	494,384.00	23.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,639.73	96,296.00	-24.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(730,153.33)	(446,740.06)	-38.8%
Professional/Consulting Services and Operating Expenditures		5800	315,385.42	312,833.00	-0.8%
Communications		5900	53,431.33	59,958.00	12.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			185,343.47	542,682.94	192.8%
DEPRECIATION					
Depreciation Expense		6900	787,650.83	795,130.00	0.9%
TOTAL, DEPRECIATION			787,650.83	795,130.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,422,027.59	1,231,455.00	-13.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,422,027.59	1,231,455.00	-13.4%
TOTAL, EXPENSES			31,388,501.15	32,583,725.00	3.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	28,328,872.94	29,054,909.00	2.6%
3) Other State Revenue		8300-8599	1,939,015.85	2,047,436.00	5.6%
4) Other Local Revenue		8600-8799	1,670,262.91	1,481,380.00	-11.3%
5) TOTAL, REVENUES			31,938,151.70	32,583,725.00	2.0%
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		29,359,270.86	30,640,227.00	4.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		136,361.98	128,343.00	-5.9%
7) General Administration	7000-7999		1,422,027.59	1,231,455.00	-13.4%
8) Plant Services	8000-8999		470,840.72	583,700.00	24.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			31,388,501.15	32,583,725.00	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			549,650.55	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			549,650.55	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,803,450.63	10,422,651.18	-3.5%
b) Audit Adjustments		9793	(930,450.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,873,000.63	10,422,651.18	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,873,000.63	10,422,651.18	5.6%
2) Ending Net Position, June 30 (E + F1e)			10,422,651.18	10,422,651.18	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	3,612,077.50	3,612,077.50	0.0%
b) Restricted Net Position		9797	15,753,480.78	15,753,480.78	0.0%
c) Unrestricted Net Position		9790	(8,942,907.10)	(8,942,907.10)	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	15,356,122.69	15,356,122.69
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	397,358.09	397,358.09
Total, Restricted Net Position		15,753,480.78	15,753,480.78

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,762,433.76	14,540,497.75	-1.5%
5) TOTAL, REVENUES			14,762,433.76	14,540,497.75	-1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	482,715.98	540,705.47	12.0%
3) Employee Benefits		3000-3999	179,410.23	228,790.32	27.5%
4) Books and Supplies		4000-4999	9,700.51	25,795.49	165.9%
5) Services and Other Operating Expenses		5000-5999	10,583,614.43	13,681,410.23	29.3%
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			11,255,441.15	14,476,701.51	28.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,506,992.61	63,796.24	-98.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,506,992.61	63,796.24	-98.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,815,410.67	28,322,403.28	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,815,410.67	28,322,403.28	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,815,410.67	28,322,403.28	14.1%
2) Ending Net Position, June 30 (E + F1e)			28,322,403.28	28,386,199.52	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	28,322,403.28	28,386,199.52	0.2%
c) Unrestricted Net Position		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	49,905,770.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	600,000.00		
d) with Fiscal Agent		9135	500,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	135,976.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,147,431.71		
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			52,289,179.05		
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	23,964,155.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,619.84		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			23,966,775.77		
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)			28,322,403.28		

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	367,045.45	5,200.00	-98.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,395,314.53	14,535,297.75	1.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	73.78	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,762,433.76	14,540,497.75	-1.5%
TOTAL, REVENUES			14,762,433.76	14,540,497.75	-1.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	114,913.92	119,581.00	4.1%
Clerical, Technical and Office Salaries		2400	350,653.78	419,685.97	19.7%
Other Classified Salaries		2900	17,148.28	1,438.50	-91.6%
TOTAL, CLASSIFIED SALARIES			482,715.98	540,705.47	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	64,404.64	84,947.00	31.9%
OASDI/Medicare/Alternative		3301-3302	36,070.10	41,180.00	14.2%
Health and Welfare Benefits		3401-3402	59,934.60	80,722.00	34.7%
Unemployment Insurance		3501-3502	241.54	269.00	11.4%
Workers' Compensation		3601-3602	8,597.27	9,570.00	11.3%
OPEB, Allocated		3701-3702	4,605.61	5,612.98	21.9%
OPEB, Active Employees		3751-3752	5,556.47	6,489.34	16.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			179,410.23	228,790.32	27.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	1,216.67	1,200.00	-1.4%
Materials and Supplies		4300	8,483.84	12,200.00	43.8%
Noncapitalized Equipment		4400	0.00	12,395.49	New
TOTAL, BOOKS AND SUPPLIES			9,700.51	25,795.49	165.9%

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	7,380.10	2,000.00	-72.9%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	5,140,274.00	780,000.00	-84.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	900.00	2,400.00	166.7%
Transfers of Direct Costs - Interfund		5750	6,504.64	4,591.91	-29.4%
Professional/Consulting Services and Operating Expenditures		5800	5,428,555.69	12,890,892.97	137.5%
Communications		5900	0.00	1,025.35	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,583,614.43	13,681,410.23	29.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			11,255,441.15	14,476,701.51	28.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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	14,762,433.76	14,540,497.75	-1.5%
5) TOTAL, REVENUES			14,762,433.76	14,540,497.75	-1.5%
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		11,255,441.15	14,476,701.51	28.6%
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			11,255,441.15	14,476,701.51	28.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,506,992.61	63,796.24	-98.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,506,992.61	63,796.24	-98.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	24,815,410.67	28,322,403.28	14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,815,410.67	28,322,403.28	14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			24,815,410.67	28,322,403.28	14.1%
2) Ending Net Position, June 30 (E + F1e)			28,322,403.28	28,386,199.52	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	28,322,403.28	28,386,199.52	0.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	28,322,403.28	28,386,199.52
Total, Restricted Net Position		28,322,403.28	28,386,199.52

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	3,382.73	2,000.00	-40.9%
5) TOTAL, REVENUES			3,382.73	2,000.00	-40.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,382.73	2,000.00	-40.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,382.73	2,000.00	-40.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	393,878.09	397,260.82	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			393,878.09	397,260.82	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			393,878.09	397,260.82	0.9%
2) Ending Net Position, June 30 (E + F1e)			397,260.82	399,260.82	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	397,260.82	399,260.82	0.5%
c) Unrestricted Net Position		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	396,094.36		
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	1,166.46		
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			397,260.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			397,260.82		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,382.73	2,000.00	-40.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,382.73	2,000.00	-40.9%
TOTAL, REVENUES			3,382.73	2,000.00	-40.9%

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

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

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

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	3,382.73	2,000.00	-40.9%
5) TOTAL, REVENUES			3,382.73	2,000.00	-40.9%
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		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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,382.73	2,000.00	-40.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,382.73	2,000.00	-40.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	393,878.09	397,260.82	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			393,878.09	397,260.82	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			393,878.09	397,260.82	0.9%
2) Ending Net Position, June 30 (E + F1e)			397,260.82	399,260.82	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	397,260.82	399,260.82	0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	397,260.82	399,260.82
Total, Restricted Net Position		397,260.82	399,260.82

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)	46,889.47	46,753.95	47,328.49	46,445.64	46,445.64	46,842.97
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)	46,889.47	46,753.95	47,328.49	46,445.64	46,445.64	46,842.97
5. District Funded County Program ADA						
a. County Community Schools	29.98	27.30	29.98	31.75	31.75	31.75
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	29.98	27.30	29.98	31.75	31.75	31.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	46,919.45	46,781.25	47,358.47	46,477.39	46,477.39	46,874.72
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	15,699,796.00	12,214,584.00	27,914,380.00			27,914,380.00
Total capital assets not being depreciated	47,851,628.81	12,214,584.00	60,066,212.81	0.00	0.00	60,066,212.81
Capital assets being depreciated:						
Land Improvements	49,540,927.00		49,540,927.00			49,540,927.00
Buildings	1,067,018,013.00	29,821.00	1,067,047,834.00			1,067,047,834.00
Equipment	38,946,613.00	649,317.00	39,595,930.00			39,595,930.00
Total capital assets being depreciated	1,155,505,553.00	679,138.00	1,156,184,691.00	0.00	0.00	1,156,184,691.00
Accumulated Depreciation for:						
Land Improvements	(35,949,790.00)		(35,949,790.00)			(35,949,790.00)
Buildings	(164,507,996.00)	(503.00)	(164,508,499.00)			(164,508,499.00)
Equipment	(27,001,160.00)	(19,486.00)	(27,020,646.00)			(27,020,646.00)
Total accumulated depreciation	(227,458,946.00)	(19,989.00)	(227,478,935.00)	0.00	0.00	(227,478,935.00)
Total capital assets being depreciated, net	928,046,607.00	659,149.00	928,705,756.00	0.00	0.00	928,705,756.00
Governmental activity capital assets, net	975,898,235.81	12,873,733.00	988,771,968.81	0.00	0.00	988,771,968.81
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	8,841,937.17		8,841,937.17			8,841,937.17
Equipment	7,643,413.55		7,643,413.55	765,371.34	780,884.58	7,627,900.31
Total capital assets being depreciated	16,485,350.72	0.00	16,485,350.72	765,371.34	780,884.58	16,469,837.48
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(5,469,627.78)		(5,469,627.78)	(886,776.72)	(443,388.86)	(5,913,015.64)
Equipment	(6,624,059.24)		(6,624,059.24)	(712,102.81)	(391,418.21)	(6,944,743.84)
Total accumulated depreciation	(12,093,687.02)	0.00	(12,093,687.02)	(1,598,879.53)	(834,807.07)	(12,857,759.48)
Total capital assets being depreciated, net	4,391,663.70	0.00	4,391,663.70	(833,508.19)	(53,922.49)	3,612,078.00
Business-type activity capital assets, net	4,391,663.70	0.00	4,391,663.70	(833,508.19)	(53,922.49)	3,612,078.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.00%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$296,310,746.85
	Appropriations Subject to Limit	\$296,310,746.85
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	4.22%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Thomas Cassida
Name
Director, Business Advisory Services
Title
(909) 386-9678
Telephone
thomas_cassida@sbcss.k12.ca.us
E-mail Address

For School District:

Jayne Christakos
Name
Chief Business Officer
Title
(909) 381-1164
Telephone
jayne.christakos@sbcusd.k12.
E-mail Address

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ESEA TITLE I	INDIAN EDUCATION	MENTAL HEALTH SERVICES	VEA CARL PERKINS	CA PROMISE GRANT	PREPARE AND PREVENT	ALTERNATE DISPUTE RESOLUTION
AWARD							
1. Prior Year Carryover	8,826,828.75	4,109.46	413,755.74	0.00	0.00	412,807.57	21,097.00
2. a. Current Year Award	27,574,809.00	47,282.00	581,412.00	679,230.00	225,361.00	638,950.00	21,097.00
b. Transferability (NCLB/ESSA)					13,038.47		
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	27,574,809.00	47,282.00	581,412.00	679,230.00	238,399.47	638,950.00	21,097.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	36,401,637.75	51,391.46	995,167.74	679,230.00	238,399.47	1,051,757.57	42,194.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	22,479,198.75	29,390.62	(0.26)	3,632.00	37,737.29	606,131.92	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	22,479,198.75	29,390.62	(0.26)	3,632.00	37,737.29	606,131.92	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	29,061,552.93	51,391.46	995,167.74	679,230.00	184,840.18	687,725.62	1,801.28
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	29,061,552.93	51,391.46	995,167.74	679,230.00	184,840.18	687,725.62	1,801.28
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)	(6,582,354.18)	(22,000.84)	(995,168.00)	(675,598.00)	(147,102.89)	(81,593.70)	(1,801.28)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	6,582,354.18	22,000.84	995,168.00	675,598.00	147,102.89	81,593.70	1,801.28
14. Unused Grant Award Calculation (line 4 minus line 9)	7,340,084.82	0.00	0.00	0.00	53,559.29	364,031.95	40,392.72
15. If Carryover is allowed, enter line 14 amount here	7,340,084.82					364,031.95	40,392.72
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	29,061,552.93	51,391.46	995,167.74	679,230.00	184,840.18	687,725.62	1,801.28

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TITLE II HUMAN RESOURCES	TITLE III IMMIGRANT	TITLE III LEP	NCLB: TITLE II	DEPT REHAB	WE CAN WORK	HOMELESS CHILDREN
AWARD							
1. Prior Year Carryover	767,234.17	21,832.60	693,852.38	46,134.56	319,195.76	0.00	0.00
2. a. Current Year Award	3,305,177.00	56,971.00	1,405,784.00	0.00	126,349.79	48,165.00	169,810.00
b. Transferability (NCLB/ESSA)					(13,038.47)	0.00	
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,305,177.00	56,971.00	1,405,784.00	0.00	113,311.32	48,165.00	169,810.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	4,072,411.17	78,803.60	2,099,636.38	46,134.56	432,507.08	48,165.00	169,810.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	378,670.17		304,785.38		319,195.76	0.00	0.00
6. Cash Received in Current Year	3,075,905.00	31,061.60	1,517,507.00	46,134.56	113,311.32	0.00	47,056.47
7. Contributed Matching Funds							2,561.43
8. Total Available (sum lines 5, 6, & 7)	3,454,575.17	31,061.60	1,822,292.38	46,134.56	432,507.08	0.00	49,617.90
EXPENDITURES							
9. Donor-Authorized Expenditures	3,487,916.09	42,231.07	1,992,890.19	46,134.56	316,511.01	14,864.09	169,810.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,487,916.09	42,231.07	1,992,890.19	46,134.56	316,511.01	14,864.09	169,810.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(33,340.92)	(11,169.47)	(170,597.81)	0.00	115,996.07	(14,864.09)	(120,192.10)
a. Unearned Revenue					115,996.07		
b. Accounts Payable							
c. Accounts Receivable	33,340.92	11,169.47	170,597.81			14,864.09	120,192.10
14. Unused Grant Award Calculation (line 4 minus line 9)	584,495.08	36,572.53	106,746.19	0.00	115,996.07	33,300.91	0.00
15. If Carryover is allowed, enter line 14 amount here	584,495.08	36,572.53	106,746.19		115,996.07	33,300.91	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,487,916.09	42,231.07	1,992,890.19	46,134.56	316,511.01	14,864.09	167,248.57

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	EARLY INTERVENTION	PRESCHOOL LOCAL	PRESCHOOL EXPANSION	PRESCHOOL STAFF DEV	SPECIAL ED IDEA	SPECIAL ED IDEA CEIS	TOTAL
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	(1,649,531.60)	1,649,531.60	11,526,847.99
2. a. Current Year Award	59,697.00	545,593.36	160,611.00	1,767.00	9,446,794.00	0.00	45,094,860.15
b. Transferability (NCLB/ESSA)							0.00
c. Other Adjustments							0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	59,697.00	545,593.36	160,611.00	1,767.00	9,446,794.00	0.00	45,094,860.15
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2d, & 3)	59,697.00	545,593.36	160,611.00	1,767.00	7,797,262.40	1,649,531.60	56,621,708.14
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00			1,002,651.31
6. Cash Received in Current Year	29,849.00	168,716.36	96,676.00	0.00	5,116,854.00	1,649,531.60	35,048,693.23
7. Contributed Matching Funds							2,561.43
8. Total Available (sum lines 5, 6, & 7)	29,849.00	168,716.36	96,676.00	0.00	5,116,854.00	1,649,531.60	36,053,905.97
EXPENDITURES							
9. Donor-Authorized Expenditures	59,697.00	545,593.36	160,611.00	1,767.00	7,797,262.40	1,649,531.60	47,946,528.58
10. Non Donor-Authorized Expenditures					2,602,953.43	0.00	2,602,953.43
11. Total Expenditures (lines 9 & 10)	59,697.00	545,593.36	160,611.00	1,767.00	10,400,215.83	1,649,531.60	50,549,482.01
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)	(29,848.00)	(376,877.00)	(63,935.00)	(1,767.00)	(2,680,408.40)	0.00	(11,892,622.61)
a. Unearned Revenue							115,996.07
b. Accounts Payable							0.00
c. Accounts Receivable	29,848.00	376,877.00	63,935.00	1,767.00	2,680,408.40		12,008,618.68
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	8,675,179.56
15. If Carryover is allowed, enter line 14 amount here							8,621,620.27
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	59,697.00	545,593.36	160,611.00	1,767.00	7,797,262.40	1,649,531.60	47,943,967.15

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	STRS ON BEHALF PENSION CONTRIBUTION	WORKABILITY 1 PROGRAM	INFANT DISCRETIONARY	ASES PROGRAM	CA PARTNERSHIP	CARDINAL PARTNERSHIP	CA PARTNERSHIP ACADEMY
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00		9,392.12	25,729.24	31,338.30
2. a. Current Year Award	20,647,874.00	383,561.00	17,937.00	8,729,202.73	74,700.00	74,700.00	74,700.00
b. Other Adjustments		0.00	0.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	20,647,874.00	383,561.00	17,937.00	8,729,202.73	74,700.00	74,700.00	74,700.00
3. Required Matching Funds/Other		0.00	0.00				
4. Total Available Award (sum lines 1, 2c, & 3)	20,647,874.00	383,561.00	17,937.00	8,729,202.73	84,092.12	100,429.24	106,038.30
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00			1,248.15		
6. Cash Received in Current Year	20,647,874.00	224,861.00	0.00	7,856,282.45	74,160.00	63,079.04	68,688.10
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	20,647,874.00	224,861.00	0.00	7,856,282.45	75,408.15	63,079.04	68,688.10
EXPENDITURES							
9. Donor-Authorized Expenditures	20,647,874.00	383,561.00	17,937.00	8,729,202.73	71,713.46	88,763.03	61,248.97
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	20,647,874.00	383,561.00	17,937.00	8,729,202.73	71,713.46	88,763.03	61,248.97
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)	0.00	(158,700.00)	(17,937.00)	(872,920.28)	3,694.69	(25,683.99)	7,439.13
a. Unearned Revenue					3,694.69		7,439.13
b. Accounts Payable							
c. Accounts Receivable		158,700.00	17,937.00	872,920.28		25,683.99	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	12,378.66	11,666.21	44,789.33
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	20,647,874.00	383,561.00	17,937.00	8,729,202.73	71,713.46	88,763.03	61,248.97

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

STATE PROGRAM NAME	CA PARTNERSHIP	CTEIG	CA PARTNERSHIP ACADEMIES	TOTAL
RESOURCE CODE	7220	6387	6386	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)	410-482	748-485	410-495	
AWARD				
1. Prior Year Carryover	9,206.09	1,583,991.50	20,735.14	1,680,392.39
2. a. Current Year Award	0.00	5,048,025.50	136,650.00	35,187,350.23
b. Other Adjustments	(6,249.64)			(6,249.64)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(6,249.64)	5,048,025.50	136,650.00	35,181,100.59
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,956.45	6,632,017.00	157,385.14	36,861,492.98
REVENUES				
5. Unearned Revenue Deferred from Prior Year	2,956.45	1,583,991.50	0.00	1,588,196.10
6. Cash Received in Current Year	0.00	5,048,025.50	89,060.14	34,072,030.23
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	2,956.45	6,632,017.00	89,060.14	35,660,226.33
EXPENDITURES				
9. Donor-Authorized Expenditures	2,956.45	65,818.75	147,464.24	30,216,539.63
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	2,956.45	65,818.75	147,464.24	30,216,539.63
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	6,566,198.25	(58,404.10)	5,443,686.70
a. Unearned Revenue		6,566,198.25		6,577,332.07
b. Accounts Payable				0.00
c. Accounts Receivable			58,404.10	1,133,645.37
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,566,198.25	9,920.90	6,644,953.35
15. If Carryover is allowed, enter line 14 amount here		6,566,198.25	9,920.90	6,644,953.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,956.45	65,818.75	147,464.24	30,216,539.63

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CETF- CA EMERGING	HEALTH & WELLNESS	PACKARD FOUNDATION	AFTER SCHOOL DONATIONS	EDISON INTERNATIONAL	ADOLESCENT HEALTH	CHILD DEVELOPMENT
AWARD							
1. Prior Year Carryover	7,976.57	211.52	126,854.78	55,051.50	1,724.66	2,131.33	2,032.49
2. a. Current Year Award	25,000.00	0.00	0.00	20,400.00	50.00	0.00	374.77
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	0.00	0.00	20,400.00	50.00	0.00	374.77
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	32,976.57	211.52	126,854.78	75,451.50	1,774.66	2,131.33	2,407.26
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,902.36	211.52	126,854.78	55,051.50	1,724.66	2,131.33	2,032.49
6. Cash Received in Current Year	30,074.21		0.00	20,400.00	50.00		1,349.04
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	32,976.57	211.52	126,854.78	75,451.50	1,774.66	2,131.33	3,381.53
EXPENDITURES							
9. Donor-Authorized Expenditures	16,518.60	0.00	12,422.67	0.00		2,131.33	719.72
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	16,518.60	0.00	12,422.67	0.00	0.00	2,131.33	719.72
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)	16,457.97	211.52	114,432.11	75,451.50	1,774.66	0.00	2,661.81
a. Unearned Revenue	16,457.97	211.52	114,432.11	75,451.50	1,774.66		2,661.81
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	16,457.97	211.52	114,432.11	75,451.50	1,774.66	0.00	1,687.54
15. If Carryover is allowed, enter line 14 amount here	16,457.97	211.52	114,432.11	75,451.50	1,774.66	0.00	1,687.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,518.60	0.00	12,422.67	0.00	0.00	2,131.33	719.72

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT	SYNOPSIS OUTREACH FOUNDATION	PUENTE PROJECT	RICHARDSON DONATION	CALIF GEAR UP	AK FOUNDATION	CTE TEACH	VANIR FOUNDATION
LOCAL DESCRIPTION (if any)	9066 8699 160-301	9064 8699 410-303	9048 8699 312-305	9059 8699 310-309	9069 8699 768-317	9052 8699 768-318	9076 8699 199-319
AWARD							
1. Prior Year Carryover	2,502.33	760.00	14,012.06	0.00	2,121.83	13,132.46	16,564.57
2. a. Current Year Award	0.00	5,360.00	27,558.17	7,500.00	0.00	0.00	32,222.06
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	5,360.00	27,558.17	7,500.00	0.00	0.00	32,222.06
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,502.33	6,120.00	41,570.23	7,500.00	2,121.83	13,132.46	48,786.63
REVENUES							
5. Unearned Revenue Deferred from Prior Year	2,502.33	760.00	14,012.06	0.00	2,121.83	13,132.46	3,286.63
6. Cash Received in Current Year	0.00	5,360.00	27,558.17	0.00	0.00	0.00	37,557.48
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,502.33	6,120.00	41,570.23	0.00	2,121.83	13,132.46	40,844.11
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	4,995.80	18,327.46	7,500.00	0.00	0.00	31,096.92
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	4,995.80	18,327.46	7,500.00	0.00	0.00	31,096.92
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)	2,502.33	1,124.20	23,242.77	(7,500.00)	2,121.83	13,132.46	9,747.19
a. Unearned Revenue	2,502.33	1,124.20	23,242.77		2,121.83	13,132.46	9,747.19
b. Accounts Payable							
c. Accounts Receivable				7,500.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	2,502.33	1,124.20	23,242.77	0.00	2,121.83	13,132.46	17,689.71
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	4,995.80	18,327.46	7,500.00	0.00	0.00	31,096.92

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	THE CALIF ENDOWMENT @ SIERRA	DISCOVER BRIGHTER	INVESTING IN INNOVATION	CFC PRE-K ACADEMY	TOTAL
	9068	9065	9070	9056	
	8699	8699	8699	8980	
	504-321	VARIES	768-331	701-367	
AWARD					
1. Prior Year Carryover	1,142.87	12,535.00	53,938.94	495,224.10	807,917.01
2. a. Current Year Award	0.00	76,425.00	120,000.00		314,890.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	76,425.00	120,000.00	0.00	314,890.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,142.87	88,960.00	173,938.94	495,224.10	1,122,807.01
REVENUES					
5. Unearned Revenue Deferred from Prior Year	1,142.87	12,535.00	0.00	0.00	240,401.82
6. Cash Received in Current Year		76,425.00	107,248.36	0.00	306,022.26
7. Contributed Matching Funds				495,224.10	495,224.10
8. Total Available (sum lines 5, 6, & 7)	1,142.87	88,960.00	107,248.36	495,224.10	1,041,648.18
EXPENDITURES					
9. Donor-Authorized Expenditures	0.00	62,745.75	139,991.55	495,224.10	791,673.90
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	0.00	62,745.75	139,991.55	495,224.10	791,673.90
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)	1,142.87	26,214.25	(32,743.19)	0.00	249,974.28
a. Unearned Revenue	1,142.87	26,214.25			290,217.47
b. Accounts Payable					0.00
c. Accounts Receivable			32,743.19		40,243.19
14. Unused Grant Award Calculation (line 4 minus line 9)	1,142.87	26,214.25	33,947.39	0.00	331,133.11
15. If Carryover is allowed, enter line 14 amount here	1,142.87	26,214.25	33,947.39	0.00	331,133.11
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	62,745.75	139,991.55	0.00	296,449.80

FEDERAL PROGRAM NAME		MEDI-CAL BILLING	TOTAL
FEDERAL CATALOG NUMBER			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		349,059.83	349,059.83
2. a. Current Year Award		434,910.87	434,910.87
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)		434,910.87	434,910.87
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)		783,970.70	783,970.70
REVENUES			
5. Cash Received in Current Year		406,278.72	406,278.72
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		28,632.15	28,632.15
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)		28,632.15	28,632.15
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)		434,910.87	434,910.87
EXPENDITURES			
10. Donor-Authorized Expenditures		608,256.44	608,256.44
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)		608,256.44	608,256.44
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)		175,714.26	175,714.26

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

STATE PROGRAM NAME	MAINTENANCE OF FACILITIES	COLLEGE READINESS BLOCK GRANT	EDUCATOR EFFECTIVENESS	LOTTERY INCOME	SPECIAL ED APPORTIONMENT	SPECIAL ED PARENT INFANT	MENTAL HEALTH SERVICES
RESOURCE CODE	8150	7338	6264	6300	6500	6510	6512
REVENUE OBJECT	8980	8590	8590	8560	8311/8319	8311	8590
LOCAL DESCRIPTION (if any)	740-076	700-409	768/844-460	700-702	VARIIES	878-803	878-807
AWARD							
1. Prior Year Restricted Ending Balance	80,486.26	0.00	4,182,921.00	678,104.91	(179,848.00)	112,915.65	5,608,781.80
2. a. Current Year Award	17,728,666.66	1,793,987.00	0.00	2,385,983.82	25,385,877.00	487,649.00	2,956,626.00
b. Other Adjustments					1,266,202.06		
c. Adj Curr Yr Award (sum lines 2a & 2b)	17,728,666.66	1,793,987.00	0.00	2,385,983.82	26,652,079.06	487,649.00	2,956,626.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	17,809,152.92	1,793,987.00	4,182,921.00	3,064,088.73	26,472,231.06	600,564.65	8,565,407.80
REVENUES							
5. Cash Received in Current Year	17,728,666.66	1,793,987.00	0.00	1,343,474.60	25,786,583.94	487,649.00	2,275,787.00
6. Amounts Included in Line 5 for Prior Year Adjustments					179,848.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	1,042,509.22	685,647.12	0.00	680,839.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,042,509.22	685,647.12	0.00	680,839.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	17,728,666.66	1,793,987.00	0.00	2,385,983.82	26,472,231.06	487,649.00	2,956,626.00
EXPENDITURES							
10. Donor-Authorized Expenditures	17,809,152.92	0.00	1,340,653.09	767,759.73	26,472,231.06	595,902.73	2,366,894.09
11. Non Donor-Authorized Expenditures					33,832,029.74		
12. Total Expenditures (line 10 plus line 11)	17,809,152.92	0.00	1,340,653.09	767,759.73	60,304,260.80	595,902.73	2,366,894.09
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,793,987.00	2,842,267.91	2,296,329.00	0.00	4,661.92	6,198,513.71

STATE PROGRAM NAME	PROP 39 CALIF CLEAN ENERGY	TOTAL
RESOURCE CODE	6230	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	784-P39	
AWARD		
1. Prior Year Restricted Ending Balance	3,294,307.73	13,777,669.35
2. a. Current Year Award	884,900.00	51,623,689.48
b. Other Adjustments		1,266,202.06
c. Adj Curr Yr Award (sum lines 2a & 2b)	884,900.00	52,889,891.54
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,179,207.73	66,667,560.89
REVENUES		
5. Cash Received in Current Year	884,900.00	50,301,048.20
6. Amounts Included in Line 5 for Prior Year Adjustments		179,848.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	2,408,995.34
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	2,408,995.34
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	884,900.00	52,710,043.54
EXPENDITURES		
10. Donor-Authorized Expenditures	1,809,324.52	51,161,918.14
11. Non Donor-Authorized Expenditures		33,832,029.74
12. Total Expenditures (line 10 plus line 11)	1,809,324.52	84,993,947.88
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	2,369,883.21	15,505,642.75

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

LOCAL PROGRAM NAME	PROJECT INSPIRE GRANT	OPERATION SAVE A GENERATION	ASTERISK PROGRAM	RALPH'S/FOOD4L ESS	GOVERNOR'S CHALLENGE	EMMANUEL UNITED METHODIST	SANBAG
RESOURCE CODE	9031	9060	9046	9032	9030	9037	9024
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	880-116	880-125	893-126	314-128	VARIES	828-186	218
AWARD							
1. Prior Year Restricted Ending Balance	2,500.00	3,028.93	8,872.19	137.67	1,418.17	800.00	10,743.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	2,500.00	3,028.93	8,872.19	137.67	1,418.17	800.00	10,743.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,500.00	3,028.93	8,872.19	137.67	1,418.17	800.00	10,743.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SAN MANUEL TRIBAL	MICROSOFT SETTLEMENT	KAISER	FINE ARTS	ROP BAKERY OCCUPATION	RAMP UP	ROP FLORAL DESIGN
	9025	9010	9073	9075	9650	9071	9650
	8699	8699	8699	8699	8677	8699	8677
	219	824-287	VARIES	700-326	700-338	768-348	700-359
AWARD							
1. Prior Year Restricted Ending Balance	3,541.79	0.00	12,071.58	1,477.80	9,240.37	823,278.67	6,571.82
2. a. Current Year Award	0.00	105,774.60	8,067.17	0.00	0.00	169,000.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	105,774.60	8,067.17	0.00	0.00	169,000.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,541.79	105,774.60	20,138.75	1,477.80	9,240.37	992,278.67	6,571.82
REVENUES							
5. Cash Received in Current Year	0.00	0.00	8,067.17	0.00	0.00	169,000.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	105,774.60	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	105,774.60	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	105,774.60	8,067.17	0.00	0.00	169,000.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	(42.88)	0.00	13,085.13	0.00	0.00	821,763.83	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	(42.88)	0.00	13,085.13	0.00	0.00	821,763.83	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,584.67	105,774.60	7,053.62	1,477.80	9,240.37	170,514.84	6,571.82

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

LOCAL PROGRAM NAME	ROP CHILDCARE	ROP RESTAURANT	TOTAL
RESOURCE CODE	9650	9650	
REVENUE OBJECT	8677	8677	
LOCAL DESCRIPTION (if any)	700-380	700-381	
AWARD			
1. Prior Year Restricted Ending Balance	91,276.54	15,551.59	990,510.12
2. a. Current Year Award	0.00	0.00	282,841.77
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	282,841.77
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	91,276.54	15,551.59	1,273,351.89
REVENUES			
5. Cash Received in Current Year	0.00	0.00	177,067.17
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	105,774.60
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	105,774.60
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	282,841.77
EXPENDITURES			
10. Donor-Authorized Expenditures	0.00	0.00	834,806.08
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	834,806.08
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	91,276.54	15,551.59	438,545.81

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	273,041,213.06	301	154,456.16	303	272,886,756.90	305	9,236,315.85	9,936,233.90	307	262,950,523.00	309
2000 - Classified Salaries	79,931,360.35	311	824,536.16	313	79,106,824.19	315	1,488,032.43	1,556,468.76	317	77,550,355.43	319
3000 - Employee Benefits	144,735,476.32	321	3,724,699.05	323	141,010,777.27	325	1,445,706.40	1,663,402.32	327	139,347,374.95	329
4000 - Books, Supplies Equip Replace. (6500)	34,477,380.46	331	54,418.32	333	34,422,962.14	335	1,624,015.13	1,977,293.40	337	32,445,668.74	339
5000 - Services. . . & 7300 - Indirect Costs	86,089,206.31	341	671,766.12	343	85,417,440.19	345	33,995,002.24	33,831,202.63	347	51,586,237.56	349
TOTAL					612,844,760.69	365	TOTAL			563,880,159.68	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	212,196,881.04	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	17,540,465.92	380
3.	STRS.	3101 & 3102	41,734,619.02	382
4.	PERS.	3201 & 3202	2,354,416.47	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	4,373,969.07	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	31,666,208.35	385
7.	Unemployment Insurance.	3501 & 3502	113,840.98	390
8.	Workers' Compensation Insurance.	3601 & 3602	4,092,563.50	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	2,686,659.37	
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		316,759,623.72	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).		1,431,645.15	396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		985,964.00	396
14.	TOTAL SALARIES AND BENEFITS.		315,773,659.72	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.		56.00%	
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.00%
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).	563,880,159.68
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Resources 5630, 5640, 5815, 5818, 7220, 9017, 9018, 9023, 9050, 9053, 9064, 9065, 9073, 9076, 9077 and 9078. Since these funds are wholly unrelated to instruction, they are being deleted.

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	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	254,092,495.00	2,237,025.00	256,329,520.00		7,610,000.00	248,719,520.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	52,613,993.00	79,888.00	52,693,881.00		39,944.00	52,653,937.00	
Capital Leases Payable	380,149.41	(12,403.00)	367,746.41		104,275.39	263,471.02	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	22,183,761.00		22,183,761.00	21,241,424.00	20,375,795.00	23,049,390.00	
Net Pension Liability	432,515,862.00	8,935,119.00	441,450,981.00	92,258,746.00		533,709,727.00	
Net OPEB Obligation	23,985,757.00	(2,109,846.00)	21,875,911.00	6,844,099.00	2,296,967.00	26,423,043.00	
Compensated Absences Payable	1,890,642.09	166,076.00	2,056,718.09	752,454.50		2,809,172.59	
Governmental activities long-term liabilities	787,662,659.50	9,295,859.00	796,958,518.50	121,096,723.50	30,426,981.39	887,628,260.61	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	284,107,679.91		284,107,679.91			296,310,746.85
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	47,403.35		47,403.35			46,919.45
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	46,919.45		46,919.45	46,477.39		46,477.39
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)			46,919.45			46,477.39
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	317,058.54		317,058.54	305,733.00		305,733.00
2. Timber Yield Tax (Object 8022)	19.49		19.49	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)	28,009,522.10		28,009,522.10	28,052,553.00		28,052,553.00
5. Unsecured Roll Taxes (Object 8042)	1,377,795.87		1,377,795.87	1,015,567.00		1,015,567.00
6. Prior Years' Taxes (Object 8043)	346,249.93		346,249.93	36,197.00		36,197.00
7. Supplemental Taxes (Object 8044)	973,359.82		973,359.82	520,837.00		520,837.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(6,352,802.61)		(6,352,802.61)	(6,352,803.00)		(6,352,803.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	33,943.28		33,943.28	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)	21,658,522.29		21,658,522.29	754,733.00		754,733.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	46,363,668.71	0.00	46,363,668.71	24,332,817.00	0.00	24,332,817.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	46,363,668.71	0.00	46,363,668.71	24,332,817.00	0.00	24,332,817.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,022,326.99			5,267,650.23
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			5,022,326.99			5,267,650.23
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	462,294,835.00		462,294,835.00	487,498,385.00		487,498,385.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,669.00)		(1,669.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	462,293,166.00	0.00	462,293,166.00	487,498,385.00	0.00	487,498,385.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	647,127,318.88		647,127,318.88	633,842,623.36		633,842,623.36
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,003,730.39		1,003,730.39	800,000.00		800,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			284,107,679.91			296,310,746.85
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9898			0.9906
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			296,310,746.85			304,356,514.04
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			46,363,668.71			24,332,817.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			5,630,334.00			5,577,286.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			254,969,405.13			285,291,347.27
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			254,969,405.13			285,291,347.27
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			468,110.39			391,283.81
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			46,831,779.10			24,724,100.81
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			254,501,294.74			284,900,063.46
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			46,831,779.10			
b. State Subventions (Line D8)			254,501,294.74			
c. Less: Excluded Appropriations (Line C23)			5,022,326.99			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			296,310,746.85			

Please provide below an explanation for each entry in the adjustments column.	
Jayne Christakos Gann Contact Person	(909) 381-1164 Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 17,689,086.11
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 475,697,184.40

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.72%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	19,697,898.33
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,662,699.37
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	394,829.42
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)	2,357,029.44
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)	29,112,456.56
9. Carry-Forward Adjustment (Part IV, Line F)	(3,722,442.70)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,390,013.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	360,536,067.58
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	81,355,034.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	46,983,169.68
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	843,705.89
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)	3,236,517.24
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)	127,987.74
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)	1,622.97
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)	61,003,976.91
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)	8,632,563.17
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,478,763.30
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	29,178,822.73
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	601,378,232.03

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) 4.84%

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) 4.22%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>29,112,456.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(2,237,905.35)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(4,731,627.59)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.92%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.92%) times Part III, Line B18); zero if positive	<u>(7,444,885.40)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(7,444,885.40)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.60%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3,722,442.70) is applied to the current year calculation and the remainder (\$-3,722,442.70) is deferred to one or more future years:	<u>4.22%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2,481,628.47) is applied to the current year calculation and the remainder (\$-4,963,256.93) is deferred to one or more future years:	<u>4.43%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,722,442.70)</u>

Approved indirect cost rate: 4.92%
Highest rate used in any program: 4.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	27,393,836.04	1,347,776.73	4.92%
01	3310	9,957,228.83	442,987.00	4.45%
01	3312	1,572,180.22	77,351.38	4.92%
01	3315	153,080.00	7,531.00	4.92%
01	3320	520,013.36	25,580.00	4.92%
01	3327	942,376.13	46,364.62	4.92%
01	3345	1,684.15	82.85	4.92%
01	3385	56,898.00	2,799.00	4.92%
01	3395	1,717.28	84.00	4.89%
01	3410	301,668.01	14,843.00	4.92%
01	3550	566,672.14	27,880.27	4.92%
01	4035	3,324,357.70	163,558.39	4.92%
01	4036	43,971.56	2,163.00	4.92%
01	4201	40,250.73	1,980.34	4.92%
01	4203	1,950,446.19	39,010.50	2.00%
01	4510	48,981.57	2,409.89	4.92%
01	5630	122,404.35	6,022.29	4.92%
01	5640	548,802.03	27,001.06	4.92%
01	5810	845,881.51	41,548.38	4.91%
01	6010	2,203,167.81	108,395.86	4.92%
01	6230	2,310.47	113.66	4.92%
01	6264	1,277,435.67	62,849.83	4.92%
01	6386	114,960.91	5,656.08	4.92%
01	6387	62,732.75	3,086.00	4.92%
01	6500	53,630,729.89	1,190,417.00	2.22%
01	6510	567,958.73	27,944.00	4.92%
01	6512	2,247,165.63	110,522.00	4.92%
01	6515	17,096.00	841.00	4.92%
01	6520	361,648.96	17,793.00	4.92%
01	7220	168,497.06	8,290.06	4.92%
01	8150	16,825,231.28	827,801.37	4.92%
01	9010	1,478,426.29	99.94	0.01%
11	6391	6,653,177.52	327,336.34	4.92%
12	5025	520,731.50	25,619.99	4.92%
12	6105	8,710,388.53	428,551.12	4.92%
61	5310	28,404,837.32	1,397,518.00	4.92%
61	5320	436,717.46	21,486.50	4.92%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		678,104.91	678,104.91
2. State Lottery Revenue	8560	7,176,294.49		2,385,983.82	9,562,278.31
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)		7,176,294.49	0.00	3,064,088.73	10,240,383.22
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	6,518,780.46			6,518,780.46
2. Classified Salaries	2000-2999	68,387.29			68,387.29
3. Employee Benefits	3000-3999	136,820.65			136,820.65
4. Books and Supplies	4000-4999	242,173.86		650,912.90	893,086.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	199,545.72			199,545.72
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			116,846.83	116,846.83
6. Capital Outlay	6000-6999	10,586.51			10,586.51
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		7,176,294.49	0.00	767,759.73	7,944,054.22
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	2,296,329.00	2,296,329.00
D. COMMENTS:					
Eight year subscription for grades 9-12 purchased from various textbook publishers as allowed by definition in CSAM					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	628,213,022.44
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	51,098,041.45
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	1,227,813.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,114,030.26
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	197,098.92
5. Interfund Transfers Out	All	9300	7600-7629	3,163,103.45
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	71,401.29
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,266,202.06
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)				12,039,648.98
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				565,075,332.01

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)		46,781.25
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,079.10
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	539,330,407.92	11,404.02
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	539,330,407.92	11,404.02
B. Required effort (Line A.2 times 90%)	485,397,367.13	10,263.62
C. Current year expenditures (Line I.E and Line II.B)	565,075,332.01	12,079.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	22,098,878.12	6,583,916.28	46,750,054.21	29,858,248.94	63,574,679.17	0.00	11,491,986.48
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	2,228.82	2,228.82	2,228.82	2,228.82	2,636.21	0.00	7,943.00
3100 Alternative Schools	49.50	49.50	49.50	49.50	46.30		
3200 Continuation Schools							
3300 Independent Study Centers					0.00		
3400 Opportunity Schools					10.52		
3550 Community Day Schools	4.00	4.00	4.00	4.00	13.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	32.00	32.00	32.00	32.00			
4110 Regular Education, Adult	9.00	9.00	9.00	9.00			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	459.90	459.90	459.90	459.90	388.37		1,588.00
6000 ROC/p							
Other Goals Description							
7110 Nonagency - Educational	0.00	0.00	0.00	0.00	2.68		
7150 Nonagency - Other							
8100 Community Services	2.10	2.10	2.10	2.10	2.68		
8500 Child Care and Development Services	3.00	3.00	3.00	3.00	0.03		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	19.90	19.90	19.90	19.90	60.39		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	2,808.22	2,808.22	2,808.22	2,808.22	3,160.18	0.00	9,531.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	306,644,940.07	146,178,147.58	452,823,087.65	22,117,376.24		474,940,463.89
3100	Alternative Schools	6,067,064.30	2,787,384.35	8,854,448.65	432,480.54		9,286,929.19
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	97,617.39	211,635.29	309,252.68	15,104.92		324,357.60
3550	Community Day Schools	664,144.32	411,502.07	1,075,646.39	52,538.12		1,128,184.51
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	6,831,196.86	1,199,804.55	8,031,001.41	392,260.65		8,423,262.06
4110	Regular Education, Adult	328,570.75	337,445.03	666,015.78	32,530.41		698,546.19
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	88,357,942.85	26,971,172.91	115,329,115.76	5,633,055.19		120,962,170.95
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	71,401.29	53,914.69	125,315.98	6,120.85		131,436.83
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	750,508.36	132,651.86	883,160.22	43,136.46		926,296.68
8500	Child Care and Development Services	847,700.22	113,085.20	960,785.42	46,927.94		1,007,713.36
Other Costs							
----	Food Services					53,611.35	53,611.35
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					4,573,393.95	4,573,393.95
----	Other Outgo					3,593,581.37	3,593,581.37
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,961,019.66	1,961,019.66	2,405,589.87		4,366,609.53
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,203,535.04)		(2,203,535.04)
----	Total General Fund and Charter Schools Funds Expenditures	410,661,086.41	180,357,763.19	591,018,849.60	28,973,586.15	8,220,586.67	628,213,022.42

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	305,246,970.64	1,038,743.54	23.11	1,378.88	357,960.35	0.00	0.00			(136.45)	0.00	306,644,940.07
3100	Alternative Schools	5,305,465.36	137,969.13	157,114.10	0.00	466,515.71	0.00	0.00			0.00	0.00	6,067,064.30
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	97,469.99	0.00	111.16	36.24	0.00	0.00	0.00			0.00	0.00	97,617.39
3550	Community Day Schools	575,011.03	841.37	0.00	172.24	39,000.52	0.00	0.00			49,119.16	0.00	664,144.32
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	6,587,642.78	82,455.90	0.00	157,528.70	1,954.47	0.00	0.00			1,615.01	0.00	6,831,196.86
4110	Regular Education, Adult	191,458.60	0.00	0.00	136,659.69	452.46	0.00	0.00			0.00	0.00	328,570.75
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	58,713,562.32	3,528,003.71	860.41	765,538.47	14,446,310.56	10,858,982.29	0.00			44,685.09	0.00	88,357,942.85
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	71,401.29	0.00	0.00	0.00	0.00	0.00	0.00	71,401.29
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
8100	Community Services		0.00	0.00	0.00	242,955.47	0.00		507,552.89	0.00	0.00	0.00	750,508.36
8500	Child Care and Development Services	0.00	0.00	0.00	24,393.71	36,127.69	0.00		779,983.00	0.00	7,195.82	0.00	847,700.22
Total Direct Charged Costs		376,717,580.72	4,788,013.65	158,108.78	1,085,707.93	15,662,678.52	10,858,982.29	0.00	1,287,535.89	0.00	102,478.63	0.00	410,661,086.41

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	83,567,136.49	53,033,752.82	9,577,258.27	146,178,147.58
3100	Alternative Schools	1,855,947.65	931,436.70	0.00	2,787,384.35
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	211,635.29	0.00	211,635.29
3550	Community Day Schools	149,975.57	261,526.50	0.00	411,502.07
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,199,804.55	0.00	0.00	1,199,804.55
4110	Regular Education, Adult	337,445.03	0.00	0.00	337,445.03
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	17,243,440.96	7,813,003.74	1,914,728.21	26,971,172.91
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	53,914.69	0.00	53,914.69
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	78,737.17	53,914.69	0.00	132,651.86
8500	Child Care and Development Svcs.	112,481.68	603.52	0.00	113,085.20
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	746,128.46	1,214,891.20	0.00	1,961,019.66
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		105,291,097.56	63,574,679.15	11,491,986.48	180,357,763.19

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)	3,636,979.54
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	20,137,776.34
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,402,365.32
5	Total Central Administration Costs in General Fund and Charter Schools Funds	31,177,121.20
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	410,661,086.41
2	Total Allocated Costs (from Form PCR, Column 2, Total)	180,357,763.19
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	591,018,849.60
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	8,632,563.17
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	9,478,763.30
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	29,178,822.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	47,290,149.20
D. Total Direct Charged and Allocated Costs (B3 + C5)		638,308,998.80
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.88%

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)	53,611.35				53,611.35
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			4,573,393.95		4,573,393.95
Other Outgo (Objects 1000-7999)				3,593,581.37	3,593,581.37
Total Other Costs	53,611.35	0.00	4,573,393.95	3,593,581.37	8,220,586.67

Description	2016-17 Actual	2017-18 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer			
Name: <u>Jayne Christakos</u>			
Title: <u>Chief Business Officer</u>			
Phone: <u>(909) 381-1164</u>			

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
TA	San Bernardino City Unified	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	42,785.44	0.00	0.00	(2,203,535.04)				
Other Sources/Uses Detail					0.00	3,163,103.45		
Fund Reconciliation							3,149,843.44	1,876,844.48
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	57,244.00	0.00	327,336.34	0.00				
Other Sources/Uses Detail					77,420.79	0.00		
Fund Reconciliation							139,097.21	871,382.28
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	219,653.58	0.00	454,171.11	0.00				
Other Sources/Uses Detail					616,622.43	0.00		
Fund Reconciliation							634,843.38	430,445.20
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,007,171.00	0.00		
Fund Reconciliation							3,617.75	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	132,174.67	0.00						
Other Sources/Uses Detail					894,178.96	346,884.18		
Fund Reconciliation							9,576.57	20,471.28
25 CAPITAL FACILITIES FUND								
Expenditure Detail	6,603.00	0.00						
Other Sources/Uses Detail					964,783.22	64,630.25		
Fund Reconciliation							0.00	3,541.79
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	615.00	0.00						
Other Sources/Uses Detail					103,802.48	4,174,713.48		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	264,573.00	0.00						
Other Sources/Uses Detail					3,085,507.53	155.05		
Fund Reconciliation							0.00	155.05
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(730,153.33)	1,422,027.59	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							91,952.34	1,970,902.48

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	6,504.64	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,147,431.71	2,619.84
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	730,153.33	(730,153.33)	2,203,535.04	(2,203,535.04)	7,749,486.41	7,749,486.41	5,176,362.40	5,176,362.40

ASA Charter School

2016-2017
UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA Charter School
CDS #: 1. UA - ASA Charter School
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino County
Charter #: 0677

Received
SEP 14 2017
Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Advisor
Title

(909)388-5741
Telephone

Annette.baker@sbcss.net
E-mail address

For Approving Entity:

Jim Cunningham
Name

Director Accounting Services
Title

(909)381-1152
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Susan Lucey
Name

Principal
Title

(909)475-3322
Telephone

SusanL@asacharterschool.com
E-mail address

To the entity that approved the charter school:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

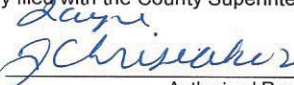
Date: 9/7/17

Printed Name: Susan Lucey

Title: Principal

To the County Superintendent of Schools:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

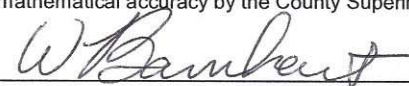
Date: 9/18/17

Printed Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/9/17



**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: ASA Charter School

CDS #: 36678760107730

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino County

Charter #: 0677

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,690,292.52		1,690,292.52
Education Protection Account State Aid - Current Year	8012	291,068.00		291,068.00
State Aid - Prior Years	8019	(5,272.00)		(5,272.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	100,226.39		100,226.39
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,076,314.91	0.00	2,076,314.91
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		104,268.52	104,268.52
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	104,268.52	104,268.52
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	77,991.79	260,860.04	338,851.83
Total, Other State Revenues		77,991.79	260,860.04	338,851.83
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	11,831.12		11,831.12
Total, Local Revenues		11,831.12	0.00	11,831.12
5. TOTAL REVENUES		2,166,137.82	365,128.56	2,531,266.38
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	660,146.77		660,146.77
Certificated Pupil Support Salaries	1200	32,918.49		32,918.49
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		693,065.26	0.00	693,065.26
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	55,766.40		55,766.40
Noncertificated Support Salaries	2200	111,314.66	26,371.68	137,686.34
Noncertificated Supervisors' and Administrators' Salaries	2300	110,688.63	100,193.28	210,881.91
Clerical and Office Salaries	2400	86,724.04		86,724.04
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		364,493.73	126,564.96	491,058.69

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: ASA Charter School

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	101,355.33		101,355.33
PERS	3201-3202	24,916.97		24,916.97
OASDI / Medicare / Alternative	3301-3302	45,409.55		45,409.55
Health and Welfare Benefits	3401-3402	88,860.62		88,860.62
Unemployment Insurance	3501-3502			0.00
Workers' Compensation Insurance	3601-3602	17,109.12		17,109.12
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		277,651.59	0.00	277,651.59
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	10,054.19	9,819.01	19,873.20
Books and Other Reference Materials	4200	30,412.15		30,412.15
Materials and Supplies	4300	53,635.50		53,635.50
Noncapitalized Equipment	4400	4,860.60		4,860.60
Food	4700		62,116.27	62,116.27
Total, Books and Supplies		98,962.44	71,935.28	170,897.72
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	28,666.84		28,666.84
Dues and Memberships	5300	12,693.92		12,693.92
Insurance	5400	22,662.95		22,662.95
Operations and Housekeeping Services	5500	152,262.60		152,262.60
Rentals, Leases, Repairs, and Noncap. Improvements	5600	14,863.06		14,863.06
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	279,031.51	100,942.50	379,974.01
Communications	5900	16,733.04		16,733.04
Total, Services and Other Operating Expenditures		526,913.92	100,942.50	627,856.42
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	121,350.91		121,350.91
Total, Capital Outlay		121,350.91	0.00	121,350.91
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438		142,057.50	142,057.50
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	142,057.50	142,057.50
Total, Other Outgo		0.00	142,057.50	142,057.50
8. TOTAL EXPENDITURES		2,082,437.85	441,500.24	2,523,938.09

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: ASA Charter School

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		83,699.97	(76,371.68)	7,328.29
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		83,699.97	(76,371.68)	7,328.29
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,862,184.28	76,371.68	1,938,555.96
b. Adjustments/Restatements	9793, 9795	0.00		0.00
c. Adjusted Beginning Fund Balance /Net Position		1,862,184.28	76,371.68	1,938,555.96
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,945,884.25	0.00	1,945,884.25
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	940,277.09		940,277.09
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,005,607.16	0.00	1,005,607.16

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: ASA Charter School

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	479,533.14		479,533.14
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	767,125.72		767,125.72
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	42,146.67		42,146.67
8. Capital Assets (accrual basis only)	9400-9489	3,792,022.22		3,792,022.22
9. TOTAL ASSETS		5,080,827.75	0.00	5,080,827.75
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	283,198.37		283,198.37
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	2,851,745.13		2,851,745.13
6. TOTAL LIABILITIES		3,134,943.50	0.00	3,134,943.50
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,945,884.25	0.00	1,945,884.25

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: ASA Charter School
CDS #: 36678760107730

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: ASA Charter School
CDS #: 36678760107730

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	2,523,938.09
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	104,268.52
c. Subtotal of State & Local Expenditures [a minus b]	2,419,669.57
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	263,408.41
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,156,261.16

Public Safety Charter School

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Public Safety Charter School
CDS #: 36678760109850
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0731

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Chrisann Gerfers
Name

Business Advisory Service
Title

909-386-9675
Telephone

chrisann_gerfers@sbcss.k12.ca.us
E-mail address

For Approving Entity:

Jim Cunningham
Name

Accounting Service Director
Title

909-381-1152
Telephone

jim.cunningham@sbucsd.k12.ca.us
E-mail address

For Charter School:

Jennifer Stickel
Name

Principal
Title

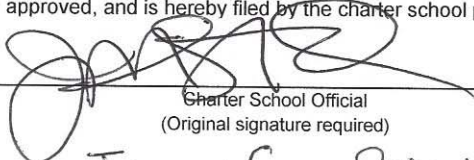
909-382-2211
Telephone

jstickel@psasb.us
E-mail address

To the entity that approved the charter school:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:


Charter School Official
(Original signature required)

Date:

8/31/17

Printed
Name:

Jennifer Stickel

Title:

Principal

To the County Superintendent of Schools:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:


Authorized Representative of
Charter Approving Entity
(Original signature required)

Date:

9/18/17

Printed

Name: Jayne Christakos

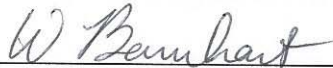
Title:

Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed:


County Superintendent/Designee
(Original signature required)

Date:

10/5/17

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Public Safety Charter School
CDS #: 36678760109850
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 0731

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,146,311.00		3,146,311.00
Education Protection Account State Aid - Current Year	8012	565,941.00		565,941.00
State Aid - Prior Years	8019	(8,498.00)		(8,498.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	194,307.01		194,307.01
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,898,061.01	0.00	3,898,061.01
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		125,695.00	125,695.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	99,780.74	0.00	99,780.74
Total, Federal Revenues		99,780.74	125,695.00	225,475.74
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	423,211.69	410,667.86	833,879.55
Total, Other State Revenues		423,211.69	410,667.86	833,879.55
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	74,993.99		74,993.99
Total, Local Revenues		74,993.99	0.00	74,993.99
5. TOTAL REVENUES		4,496,047.43	536,362.86	5,032,410.29
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,120,151.32		1,120,151.32
Certificated Pupil Support Salaries	1200	121,121.38	90,389.65	211,511.03
Certificated Supervisors' and Administrators' Salaries	1300	177,966.90	29,909.00	207,875.90
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,419,239.60	120,298.65	1,539,538.25
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	105,672.18		105,672.18
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	62,984.27		62,984.27
Clerical and Office Salaries	2400	105,784.54		105,784.54
Other Noncertificated Salaries	2900	23,739.86	63,396.39	87,136.25
Total, Noncertificated Salaries		298,180.85	63,396.39	361,577.24

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Public Safety Charter School

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	183,540.80	1,476.00	185,016.80
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	50,730.65		50,730.65
Health and Welfare Benefits	3401-3402	127,812.63		127,812.63
Unemployment Insurance	3501-3502	19,230.65		19,230.65
Workers' Compensation Insurance	3601-3602	76,494.00		76,494.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		457,808.73	1,476.00	459,284.73
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	9,513.00	20,976.98	30,489.98
Books and Other Reference Materials	4200	16,811.41		16,811.41
Materials and Supplies	4300	88,565.81	10,348.00	98,913.81
Noncapitalized Equipment	4400	78,545.32	1,829.81	80,375.13
Food	4700	125,062.28		125,062.28
Total, Books and Supplies		318,497.82	33,154.79	351,652.61
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	12,819.40	12,875.43	25,694.83
Dues and Memberships	5300	9,887.97		9,887.97
Insurance	5400	51,852.65		51,852.65
Operations and Housekeeping Services	5500	116,637.59	805.00	117,442.59
Rentals, Leases, Repairs, and Noncap. Improvements	5600	247,637.03	8,243.37	255,880.40
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	513,084.26	144,910.79	657,995.05
Communications	5900	39,230.62		39,230.62
Total, Services and Other Operating Expenditures		991,149.52	166,834.59	1,157,984.11
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	268,528.37		268,528.37
Total, Capital Outlay		268,528.37	0.00	268,528.37
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	292,112.97		292,112.97
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	5,638.20		5,638.20
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		5,638.20	0.00	5,638.20
Total, Other Outgo		297,751.17	0.00	297,751.17
8. TOTAL EXPENDITURES		4,051,156.06	385,160.42	4,436,316.48

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Public Safety Charter School

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		444,891.37	151,202.44	596,093.81
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	57,215.23	(57,215.23)	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		57,215.23	(57,215.23)	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		502,106.60	93,987.21	596,093.81
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,965,420.44	66,312.31	2,031,732.75
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,965,420.44	66,312.31	2,031,732.75
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		2,467,527.04	160,299.52	2,627,826.56
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	562,784.59		562,784.59
b. Restricted Net Position	9797		160,299.52	160,299.52
c. Unrestricted Net Position	9790A	1,904,742.45	0.00	1,904,742.45

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Public Safety Charter School

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	1,667,127.50	167,480.31	1,834,607.81
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	592,974.45	55,824.00	648,798.45
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	562,784.59		562,784.59
9. TOTAL ASSETS		2,822,886.54	223,304.31	3,046,190.85
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	311,460.50		311,460.50
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650		63,004.79	63,004.79
5. Long-Term Liabilities (accrual basis only)	9660-9669	43,899.00		43,899.00
6. TOTAL LIABILITIES		355,359.50	63,004.79	418,364.29
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		2,467,527.04	160,299.52	2,627,826.56

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2016 to June 30, 2017

Charter School Name: Public Safety Charter School
CDS #: 36678760109850

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. none	\$ 0.00	0.00	0.00
b. none	0.00	0.00	0.00
c. none	0.00	0.00	0.00
d. none	0.00	0.00	0.00
e. none	0.00	0.00	0.00
f. none	0.00	0.00	0.00
g. none	0.00	0.00	0.00
h. none	0.00	0.00	0.00
i. none	0.00	0.00	0.00
j. none	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Public Safety Charter School
CDS #: 36678760109850

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	4,436,316.48
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	225,475.74
c. Subtotal of State & Local Expenditures [a minus b]	4,210,840.74
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	274,166.57
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,936,674.17

Casa Ramona Academy

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT – ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Casa Ramona Academy for Technology, Community & Education, Inc
CDS #: 01 - Unaudited Actuals cover page 4405
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 897

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Service Advisor
Title

909-388-5741
Telephone

annette_baker@sbcass.k12.ca.us
E-mail address

For Approving Entity:

James Cunningham
Name

Fiscal Services
Title

909-381-1154
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Peter H. Wesch
Name

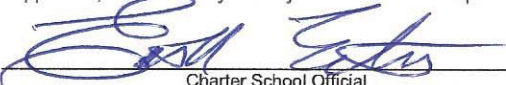
Accountant
Title

909-3072323
Telephone

pwesch@smcpcpa.com
E-mail address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 

Charter School Official
(Original signature required)

Date: 9-5-17

Printed

Name: Esther Estrada

Title: Superintendent

Received
SEP 05 2017
Accounting Services

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/18/17

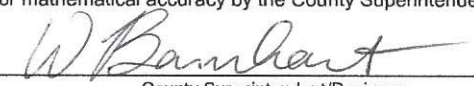
Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT – ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 

County Superintendent/Designee
(Original signature required)

Date: 10/6/17

JSC

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Casa Ramona Academy for Technology, Community & Education, Inc.

CDS #: 36678760114405

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 897

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,353,345.00		1,353,345.00
Education Protection Account State Aid - Current Year	8012	230,275.00		230,275.00
State Aid - Prior Years	8019	43,645.00		43,645.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	76,972.00		76,972.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,704,237.00	0.00	1,704,237.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		121,750.00	121,750.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		84,899.00	84,899.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	0.00	13,500.00	13,500.00
Total, Federal Revenues		0.00	220,149.00	220,149.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	168,978.00	176,816.00	345,794.00
Total, Other State Revenues		168,978.00	176,816.00	345,794.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	18,967.00		18,967.00
Total, Local Revenues		18,967.00	0.00	18,967.00
5. TOTAL REVENUES		1,892,182.00	396,965.00	2,289,147.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	363,307.00	190,877.00	554,184.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	129,862.00		129,862.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		493,169.00	190,877.00	684,046.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	613.00	61,164.00	61,777.00
Noncertificated Support Salaries	2200	156,383.00		156,383.00
Noncertificated Supervisors' and Administrators' Salaries	2300	37,410.00		37,410.00
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		194,406.00	61,164.00	255,570.00
3. Employee Benefits				
STRS	3101-3102	49,046.00		49,046.00
PERS	3201-3202	14,744.00		14,744.00
OASDI / Medicare / Alternative	3301-3302	21,441.00	4,679.00	26,120.00
Health and Welfare Benefits	3401-3402	87,002.00		87,002.00
Unemployment Insurance	3501-3502	15,668.00	1,064.00	16,732.00
Workers' Compensation Insurance	3601-3602	30,215.00	2,733.00	32,948.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Casa Ramona Academy for Technology, Community & Education, Inc.

CDS #: 36678760114405

Total, Employee Benefits		218,116.00	8,476.00	226,592.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	72,866.00		72,866.00
Books and Other Reference Materials	4200		11,268.00	11,268.00
Materials and Supplies	4300	21,786.00	4,040.00	25,826.00
Noncapitalized Equipment	4400	2,360.00	10,762.00	13,122.00
Food	4700		96,232.00	96,232.00
Total, Books and Supplies		97,012.00	122,302.00	219,314.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	121,165.00	13,800.00	134,965.00
Travel and Conferences	5200	96.00	0.00	96.00
Dues and Memberships	5300	3,820.00	0.00	3,820.00
Insurance	5400	11,798.00	0.00	11,798.00
Operations and Housekeeping Services	5500	122,685.00	0.00	122,685.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	282,606.00	346.00	282,952.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	270,772.00	0.00	270,772.00
Communications	5900	0.00	0.00	0.00
Total, Services and Other Operating Expenditures		812,942.00	14,146.00	827,088.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	13,200.00	0.00	13,200.00
Total, Capital Outlay		13,200.00	0.00	13,200.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		1,828,845.00	396,965.00	2,225,810.00
Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		63,337.00	0.00	63,337.00
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		63,337.00	0.00	63,337.00
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	393,390.00		393,390.00
b. Adjustments/Restatements	9793, 9795	38,769.00		38,769.00
c. Adjusted Beginning Fund Balance /Net Position		432,159.00	0.00	432,159.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		495,496.00	0.00	495,496.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Casa Ramona Academy for Technology, Community & Education, Inc.

CDS #: 36678760114405

Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	242,973.00		242,973.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	252,523.00	0.00	252,523.00
Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	195,530.00		195,530.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	297,704.00		297,704.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	13,315.00		13,315.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	242,973.00		242,973.00
9. TOTAL ASSETS		749,522.00	0.00	749,522.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	254,026.00		254,026.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650			0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		254,026.00	0.00	254,026.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		495,496.00	0.00	495,496.00

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Casa Ramona Academy for Technology, Community & Education, Inc.

CDS #: 36678760114405

**ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH
THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:**

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	2,225,810.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	220,149.00
c. Subtotal of State & Local Expenditures [a minus b]	2,005,661.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	13,200.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,992,461.00

SOAR Charter Academy

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 0982

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Services Advisor
Title

(909)388-5741
Telephone

Annette.baker@sbcoss.net
E-mail address

For Approving Entity:

Jim Cunningham
Name

Director of Accounting Services
Title

(909)381-1152
Telephone

Jim.Cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Spencer Styles
Name

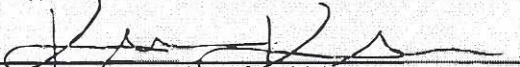
Charter Impact
Title

888-474-0322
Telephone

ssstyles@charterimpact.com
E-mail address

To the entity that approved the charter school:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 

Charter School Official
(Original signature required)

Date: 8/1/17

Printed
Name: Kristin Kraus

Title: Director of Finance & Operations

To the County Superintendent of Schools:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 

Authorized Representative of
Charter Approving Entity
(Original signature required)

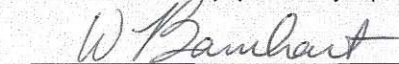
Date: 9/18/17

Printed
Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 

County Superintendent/Designee
(Original signature required)

Date: 10/5/17



**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 0982

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	3,157,561.00		3,157,561.00
Education Protection Account State Aid - Current Year	8012	557,683.00		557,683.00
State Aid - Prior Years	8019	(4,640.63)		(4,640.63)
Transfers to Charter Schools in Lieu of Property Taxes	8096	202,895.00		202,895.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		3,913,498.37	0.00	3,913,498.37
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		139,887.00	139,887.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		243,304.23	243,304.23
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		23,006.85	23,006.85
Total, Federal Revenues		0.00	406,198.08	406,198.08
3. Other State Revenues				
Special Education - State	StateRevSE		197,098.92	197,098.92
All Other State Revenues	StateRevAO	177,667.71	36,659.06	214,326.77
Total, Other State Revenues		177,667.71	233,757.98	411,425.69
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	125,240.55	4,546.50	129,787.05
Total, Local Revenues		125,240.55	4,546.50	129,787.05
5. TOTAL REVENUES		4,216,406.63	644,502.56	4,860,909.19
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,073,686.49	257,944.21	1,331,630.70
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	519,991.08		519,991.08
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,593,677.57	257,944.21	1,851,621.78
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	198,226.75		198,226.75
Noncertificated Support Salaries	2200	12,026.78		12,026.78
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	113,323.20		113,323.20
Other Noncertificated Salaries	2900	380,518.81		380,518.81
Total, Noncertificated Salaries		704,095.54	0.00	704,095.54

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	196,102.96	31,740.19	227,843.15
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	77,936.95	3,714.54	81,651.49
Health and Welfare Benefits	3401-3402	312,420.22	35,071.78	347,492.00
Unemployment Insurance	3501-3502	18,291.25	2,053.34	20,344.59
Workers' Compensation Insurance	3601-3602	41,510.14	4,659.86	46,170.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		646,261.52	77,239.71	723,501.23
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	59,590.20		59,590.20
Books and Other Reference Materials	4200	7,817.60		7,817.60
Materials and Supplies	4300	181,708.33	21,421.92	203,130.25
Noncapitalized Equipment	4400	76,007.94		76,007.94
Food	4700	37,164.93	273,929.72	311,094.65
Total, Books and Supplies		362,289.00	295,351.64	657,640.64
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	87,239.66		87,239.66
Travel and Conferences	5200	17,534.59		17,534.59
Dues and Memberships	5300	7,203.71		7,203.71
Insurance	5400	28,586.78		28,586.78
Operations and Housekeeping Services	5500	190,155.85		190,155.85
Rentals, Leases, Repairs, and Noncap. Improvements	5600	120,535.10		120,535.10
Transfers of Direct Costs	5700-5799	(12,165.00)	12,165.00	0.00
Professional/Consulting Services and Operating Expend.	5800	302,710.59	1,802.00	304,512.59
Communications	5900	33,804.84		33,804.84
Total, Services and Other Operating Expenditures		775,606.12	13,967.00	789,573.12
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	100,885.92		100,885.92
Total, Capital Outlay		100,885.92	0.00	100,885.92
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		4,182,815.67	644,502.56	4,827,318.23

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		33,590.96	0.00	33,590.96
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		33,590.96	0.00	33,590.96
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	919,855.00		919,855.00
b. Adjustments/Restatements	9793, 9795	(2,996.22)		(2,996.22)
c. Adjusted Beginning Fund Balance /Net Position		916,858.78	0.00	916,858.78
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		950,449.74	0.00	950,449.74
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	422,439.01		422,439.01
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	528,010.73	0.00	528,010.73

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	518,865.59		518,865.59
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	492,181.16		492,181.16
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	20,936.40		20,936.40
7. Other Current Assets	9340	19,865.00		19,865.00
8. Capital Assets (accrual basis only)	9400-9489	422,439.01		422,439.01
9. TOTAL ASSETS		1,474,287.16	0.00	1,474,287.16
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	219,093.42		219,093.42
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	304,744.00		304,744.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00		0.00
6. TOTAL LIABILITIES		523,837.42	0.00	523,837.42
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		950,449.74	0.00	950,449.74

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	4,827,318.23
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	406,198.08
c. Subtotal of State & Local Expenditures [a minus b]	4,421,120.15
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	100,885.92
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 4,320,234.23

New Vision Middle School

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Vision Middle School
CDS #: 36678760120006
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1089

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Advisor
Title

(909)-388-5741
Telephone

annette.baker@sbcuss.net
E-mail address

For Approving Entity:

Jim Cunningham
Name

Director, Accounting Services
Title

(909) - 381-1151
Telephone

Jim.Cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Allan Vivar
Name

Director of Finance
Title

(909)-888-8458
Telephone

a.vivar@realjourney.org
E-mail address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 8-28-17

Printed
Name: Alex Lucero

Title: CEO

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/18/17

Printed
Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W Bamhart
County Superintendent/Designee
(Original signature required)

Date: 10/5/17

38

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: New Vision Middle School

CDS #: 36678760120006

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1089

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,211,907.00		2,211,907.00
Education Protection Account State Aid - Current Year	8012	388,167.00		388,167.00
State Aid - Prior Years	8019	(6,633.00)		(6,633.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	144,174.28		144,174.28
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		2,737,615.28	0.00	2,737,615.28
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		123,139.00	123,139.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		218,187.43	218,187.43
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		65,237.99	65,237.99
Total, Federal Revenues		0.00	406,564.42	406,564.42
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO		455,151.94	455,151.94
Total, Other State Revenues		0.00	455,151.94	455,151.94
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	91,225.03		91,225.03
Total, Local Revenues		91,225.03	0.00	91,225.03
5. TOTAL REVENUES		2,828,840.31	861,716.36	3,690,556.67
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	410,152.09	194,645.14	604,797.23
Certificated Pupil Support Salaries	1200	70,339.93	35,353.98	105,693.91
Certificated Supervisors' and Administrators' Salaries	1300	155,177.02	19,228.76	174,405.78
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		635,669.04	249,227.88	884,896.92
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	180,882.82	64,112.19	244,995.01
Noncertificated Support Salaries	2200	78,606.08	1,076.12	79,682.20
Noncertificated Supervisors' and Administrators' Salaries	2300	199,804.44	29,546.27	229,350.71
Clerical and Office Salaries	2400	102,016.64	2,672.19	104,688.83
Other Noncertificated Salaries	2900	14,953.55		14,953.55
Total, Noncertificated Salaries		576,263.53	97,406.77	673,670.30

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: New Vision Middle School

CDS #: 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	91,318.45	17,304.25	108,622.70
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	54,403.82	9,453.67	63,857.49
Health and Welfare Benefits	3401-3402	96,016.44	2,448.34	98,464.78
Unemployment Insurance	3501-3502	13,226.93		13,226.93
Workers' Compensation Insurance	3601-3602	25,016.02		25,016.02
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	23,898.59		23,898.59
Total, Employee Benefits		303,880.25	29,206.26	333,086.51
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	44,015.35	6,237.00	50,252.35
Books and Other Reference Materials	4200	391.17		391.17
Materials and Supplies	4300	40,055.94	26,756.05	66,811.99
Noncapitalized Equipment	4400	117,276.96		117,276.96
Food	4700	116,242.06	234,842.49	351,084.55
Total, Books and Supplies		317,981.48	267,835.54	585,817.02
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	12,649.11	2,311.79	14,960.90
Dues and Memberships	5300	4,469.26		4,469.26
Insurance	5400	17,652.01		17,652.01
Operations and Housekeeping Services	5500	61,336.33		61,336.33
Rentals, Leases, Repairs, and Noncap. Improvements	5600	66,161.00	159,381.74	225,542.74
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	262,016.31	56,346.38	318,362.69
Communications	5900	15,765.87		15,765.87
Total, Services and Other Operating Expenditures		440,049.89	218,039.91	658,089.80
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	15,015.59		15,015.59
Total, Capital Outlay		15,015.59	0.00	15,015.59
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	244,395.23		244,395.23
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		244,395.23	0.00	244,395.23
8. TOTAL EXPENDITURES		2,533,255.01	861,716.36	3,394,971.37

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: New Vision Middle School

CDS #: 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		295,585.30	0.00	295,585.30
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		295,585.30	0.00	295,585.30
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,339,663.48		1,339,663.48
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		1,339,663.48	0.00	1,339,663.48
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,635,248.78	0.00	1,635,248.78
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,635,248.78	0.00	1,635,248.78

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: New Vision Middle School

CDS #: 36678760120006

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	951,537.87		951,537.87
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	3,121.33		3,121.33
4. Due from Grantor Governments	9290	479,869.10		479,869.10
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	179,706.52		179,706.52
7. Other Current Assets	9340	76,678.00		76,678.00
8. Capital Assets (accrual basis only)	9400-9489	209,601.83		209,601.83
9. TOTAL ASSETS		1,900,514.65	0.00	1,900,514.65
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	252,519.27		252,519.27
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	12,746.60		12,746.60
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		265,265.87	0.00	265,265.87
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,635,248.78	0.00	1,635,248.78

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: New Vision Middle School

CDS #: 36678760120006

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$ 0.00	0.00	0.00
b. <u>NONE</u>	0.00	0.00	0.00
c. <u>NONE</u>	0.00	0.00	0.00
d. <u>NONE</u>	0.00	0.00	0.00
e. <u>NONE</u>	0.00	0.00	0.00
f. <u>NONE</u>	0.00	0.00	0.00
g. <u>NONE</u>	0.00	0.00	0.00
h. <u>NONE</u>	0.00	0.00	0.00
i. <u>NONE</u>	0.00	0.00	0.00
j. <u>NONE</u>	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: New Vision Middle School
CDS #: 36678760120006

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	3,394,971.37
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	406,564.42
c. Subtotal of State & Local Expenditures [a minus b]	2,988,406.95
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	15,015.59
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,973,391.36

Options for Youth – San Bernardino

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Options for Youth - San Bernardino
CDS #: 36678760120568 (2)
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1132

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name
Business Services - Business Advisor
Title
(909) 386-9676
Telephone
annette.baker@sbcss.net
E-mail address

For Approving Entity:

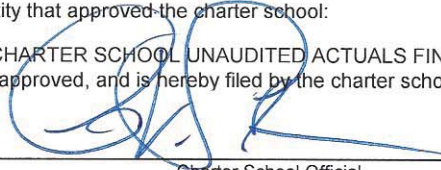
Jim Cunningham
Name
Director, Accounting
Title
(909) 381-1152
Telephone
jim.cunningham@sbcusd.com
E-mail address

For Charter School:

Alexander Salazar
Name
Assistant Controller
Title
(626) 685-9300
Telephone
asalazar@ofy.org
E-mail address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

Date: 9/5/17

Printed

Name: Alexander Salazar

Title: Assistant Controller

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/18/17

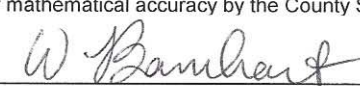
Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/16/17

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Options for Youth - San Bernardino

CDS #: 36678760120568

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1132

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	6,585,166.00		6,585,166.00
Education Protection Account State Aid - Current Year	8012	1,124,009.00		1,124,009.00
State Aid - Prior Years	8019	(14,767.00)		(14,767.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	359,698.00		359,698.00
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		8,054,106.00	0.00	8,054,106.00
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE		412,717.00	412,717.00
All Other State Revenues	StateRevAO	638,954.00	24,545.00	663,499.00
Total, Other State Revenues		638,954.00	437,262.00	1,076,216.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		8,693,060.00	437,262.00	9,130,322.00
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	2,686,312.00	180,860.00	2,867,172.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		2,686,312.00	180,860.00	2,867,172.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	444,398.00		444,398.00
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		444,398.00	0.00	444,398.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Options for Youth - San Bernardino

CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	313,519.00	18,114.00	331,633.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302			0.00
Health and Welfare Benefits	3401-3402	368,179.00	16,936.00	385,115.00
Unemployment Insurance	3501-3502			0.00
Workers' Compensation Insurance	3601-3602	34,610.00	148.00	34,758.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	519,903.00	37,938.00	557,841.00
Total, Employee Benefits		1,236,211.00	73,136.00	1,309,347.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	524,045.00	541.00	524,586.00
Books and Other Reference Materials	4200	78,052.00		78,052.00
Materials and Supplies	4300	30,303.00		30,303.00
Noncapitalized Equipment	4400			0.00
Food	4700			0.00
Total, Books and Supplies		632,400.00	541.00	632,941.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	38,118.00	230.00	38,348.00
Dues and Memberships	5300			0.00
Insurance	5400	25,952.00		25,952.00
Operations and Housekeeping Services	5500	362,723.00	3,097.00	365,820.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	544,181.00		544,181.00
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	3,292,748.00	179,398.00	3,472,146.00
Communications	5900	591.00		591.00
Total, Services and Other Operating Expenditures		4,264,313.00	182,725.00	4,447,038.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	71,775.00		71,775.00
Total, Capital Outlay		71,775.00	0.00	71,775.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		9,335,409.00	437,262.00	9,772,671.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Options for Youth - San Bernardino

CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(642,349.00)	0.00	(642,349.00)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(642,349.00)	0.00	(642,349.00)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	116,012.00		116,012.00
b. Adjustments/Restatements	9793, 9795	(23,236.00)		(23,236.00)
c. Adjusted Beginning Fund Balance /Net Position		92,776.00	0.00	92,776.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(549,573.00)	0.00	(549,573.00)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	391,235.00		391,235.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	(940,808.00)	0.00	(940,808.00)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Options for Youth - San Bernardino

CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	235,917.00		235,917.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,169,145.00		1,169,145.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	38,166.00		38,166.00
7. Other Current Assets	9340	50,663.00		50,663.00
8. Capital Assets (accrual basis only)	9400-9489	829,223.00		829,223.00
9. TOTAL ASSETS		2,323,114.00	0.00	2,323,114.00
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	1,911,795.00		1,911,795.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	589,384.00		589,384.00
4. Unearned Revenue	9650	371,508.00		371,508.00
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		2,872,687.00	0.00	2,872,687.00
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		(549,573.00)	0.00	(549,573.00)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: Options for Youth - San Bernardino
CDS #: 36678760120568

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Options for Youth - San Bernardino
CDS #: 36678760120568

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	9,772,671.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	0.00
c. Subtotal of State & Local Expenditures [a minus b]	9,772,671.00
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	71,775.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 9,700,896.00

Excel Prep Charter

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Excel Prep Charter
CDS #: 36678760121343
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1153

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Advisor
Title

(909)-388-5741
Telephone

annette.baker@sbcoss.net
E-mail address

For Approving Entity:

Jim Cunningham
Name

Director, Accounting Services
Title

(909)-381-1151
Telephone

Jim.Cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Allan Vivar
Name

Director of Finance
Title

(909)-888-8458
Telephone

a.vivar@realjourney.org
E-mail address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 8-28-17

Printed
Name: Alex Lucreo

Title: CEO

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/18/17

Printed
Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W. Bamhart
County Superintendent/Designee
(Original signature required)

Date: 10/5/17

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**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Excel Prep Charter

CDS #: 36678760121343

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1153

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,285,190.00		1,285,190.00
Education Protection Account State Aid - Current Year	8012	214,379.00		214,379.00
State Aid - Prior Years	8019	(3,415.00)		(3,415.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	82,223.52		82,223.52
Other LCFF Transfers	8091, 8097			0.00
Total, LCFF Sources		1,578,377.52	0.00	1,578,377.52
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		63,173.00	63,173.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		141,197.16	141,197.16
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		31,865.89	31,865.89
Total, Federal Revenues		0.00	236,236.05	236,236.05
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO		312,531.65	312,531.65
Total, Other State Revenues		0.00	312,531.65	312,531.65
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	15,395.13		15,395.13
Total, Local Revenues		15,395.13	0.00	15,395.13
5. TOTAL REVENUES		1,593,772.65	548,767.70	2,142,540.35
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	219,260.12	116,284.51	335,544.63
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	68,004.19	9,868.40	77,872.59
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		287,264.31	126,152.91	413,417.22
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	11,071.97	64,698.27	75,770.24
Noncertificated Support Salaries	2200	62,099.05	1,111.41	63,210.46
Noncertificated Supervisors' and Administrators' Salaries	2300	132,151.03	29,207.86	161,358.89
Clerical and Office Salaries	2400	59,562.22	2,053.87	61,616.09
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		264,884.27	97,071.41	361,955.68

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Excel Prep Charter

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	41,528.55	8,013.89	49,542.44
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	24,602.85	8,349.48	32,952.33
Health and Welfare Benefits	3401-3402	87,425.87	1,224.17	88,650.04
Unemployment Insurance	3501-3502	6,278.30		6,278.30
Workers' Compensation Insurance	3601-3602	12,507.97		12,507.97
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
Other Employee Benefits	3901-3902	15,185.11		15,185.11
Total, Employee Benefits		187,528.65	17,587.54	205,116.19
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	10,862.63	9,467.17	20,329.80
Books and Other Reference Materials	4200	141.93		141.93
Materials and Supplies	4300	22,521.03	9,367.85	31,888.88
Noncapitalized Equipment	4400	38,291.36		38,291.36
Food	4700	28,340.63	151,737.64	180,078.27
Total, Books and Supplies		100,157.58	170,572.66	270,730.24
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	5,891.62	635.00	6,526.62
Dues and Memberships	5300	1,494.99	471.39	1,966.38
Insurance	5400	8,826.00		8,826.00
Operations and Housekeeping Services	5500	31,628.79		31,628.79
Rentals, Leases, Repairs, and Noncap. Improvements	5600	10,360.32	101,949.16	112,309.48
Transfers of Direct Costs	5700-5799			0.00
Professional/Consulting Services and Operating Expend.	5800	72,674.78	34,327.63	107,002.41
Communications	5900	7,713.28		7,713.28
Total, Services and Other Operating Expenditures		138,589.78	137,383.18	275,972.96
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	1,418.38		1,418.38
Total, Capital Outlay		1,418.38	0.00	1,418.38
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	139,468.66		139,468.66
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		139,468.66	0.00	139,468.66
8. TOTAL EXPENDITURES		1,119,311.63	548,767.70	1,668,079.33

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Excel Prep Charter

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		474,461.02	0.00	474,461.02
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		474,461.02	0.00	474,461.02
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	631,356.95		631,356.95
b. Adjustments/Restatements	9793, 9795			0.00
c. Adjusted Beginning Fund Balance /Net Position		631,356.95	0.00	631,356.95
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		1,105,817.97	0.00	1,105,817.97
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A	1,105,817.97	0.00	1,105,817.97

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Excel Prep Charter

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	836,825.73		836,825.73
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,598.60		1,598.60
4. Due from Grantor Governments	9290	386,460.96		386,460.96
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	35,298.56		35,298.56
7. Other Current Assets	9340	6,500.00		6,500.00
8. Capital Assets (accrual basis only)	9400-9489	11,015.96		11,015.96
9. TOTAL ASSETS		1,277,699.81	0.00	1,277,699.81
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	142,272.44		142,272.44
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	29,609.40		29,609.40
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		171,881.84	0.00	171,881.84
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		1,105,817.97	0.00	1,105,817.97

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: Excel Prep Charter
CDS #: 36678760121343

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$ 0.00	0.00	0.00
b. <u>NONE</u>	0.00	0.00	0.00
c. <u>NONE</u>	0.00	0.00	0.00
d. <u>NONE</u>	0.00	0.00	0.00
e. <u>NONE</u>	0.00	0.00	0.00
f. <u>NONE</u>	0.00	0.00	0.00
g. <u>NONE</u>	0.00	0.00	0.00
h. <u>NONE</u>	0.00	0.00	0.00
i. <u>NONE</u>	0.00	0.00	0.00
j. <u>NONE</u>	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Excel Prep Charter
CDS #: 36678760121343

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	1,668,079.33
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	236,236.05
c. Subtotal of State & Local Expenditures [a minus b]	1,431,843.28
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	1,418.38
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,430,424.90

Hardy Brown College Prep

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

Received

13 2017

Accounting Services

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1155

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Annette Baker Name	Jim Cunningham Name	Bonnie Bensen Name
Business Advisor Title	Director Accounting Services Title	Chief Financial Officer Title
909-388-5741 Telephone	909-381-1152 Telephone	916-924-8633 Telephone
Annette.baker@sbcas.net E-mail address	jim.cunningham@sbcas.net E-mail address	bbensen@rcsis.com E-mail address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Bonnie Bensen Date: 9/8/17

Charter School Official
(Original signature required)

Printed Name: Bonnie Bensen Title: CFO

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: Jayne Christakos Date: 9/18/17

Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Jayne Christakos Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: Victoria Juarez Date: 10/5/17

County Superintendent/Designee
(Original signature required)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1155

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☐ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☒ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	2,834,135.00		2,834,135.00
Education Protection Account State Aid - Current Year	8012	444,784.00		444,784.00
State Aid - Prior Years	8019	(7,593.00)		(7,593.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	162,832.00		162,832.00
Other LCFF Transfers	8091, 8097	9,708.47		9,708.47
Total, LCFF Sources		3,443,866.47	0.00	3,443,866.47
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290			0.00
Special Education - Federal	8181, 8182		20,814.00	20,814.00
Child Nutrition - Federal	8220		365,251.32	365,251.32
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299		769,334.06	769,334.06
Total, Federal Revenues		0.00	1,155,399.38	1,155,399.38
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	392,511.38	60,696.86	453,208.24
Total, Other State Revenues		392,511.38	60,696.86	453,208.24
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	30,019.31	176,858.30	206,877.61
Total, Local Revenues		30,019.31	176,858.30	206,877.61
5. TOTAL REVENUES		3,866,397.16	1,392,954.54	5,259,351.70
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	985,489.69	106,836.57	1,092,326.26
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	94,200.00	0.00	94,200.00
Other Certificated Salaries	1900		375.00	375.00
Total, Certificated Salaries		1,079,689.69	107,211.57	1,186,901.26
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	88,327.66	32,415.27	120,742.93
Noncertificated Support Salaries	2200	83,095.70	23,172.38	106,268.08
Noncertificated Supervisors' and Administrators' Salaries	2300	120,194.98	0.00	120,194.98
Clerical and Office Salaries	2400	32,418.60	0.00	32,418.60
Other Noncertificated Salaries	2900	49,233.02	452.89	49,685.91
Total, Noncertificated Salaries		373,269.96	56,040.54	429,310.50

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	120,631.91	12,513.01	133,144.92
Health and Welfare Benefits	3401-3402	186,482.82	14,636.67	201,119.49
Unemployment Insurance	3501-3502	4,897.00	0.00	4,897.00
Workers' Compensation Insurance	3601-3602	39,012.84	4,265.80	43,278.64
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		351,024.57	31,415.48	382,440.05
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	31,447.29	20,329.70	51,776.99
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	64,915.02	11,292.86	76,207.88
Noncapitalized Equipment	4400	74,491.13	5,246.08	79,737.21
Food	4700		345,965.88	345,965.88
Total, Books and Supplies		170,853.44	382,834.52	553,687.96
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	3,911.00	16,294.24	20,205.24
Dues and Memberships	5300	3,330.00	0.00	3,330.00
Insurance	5400	12,461.83	0.00	12,461.83
Operations and Housekeeping Services	5500	64,675.37	0.00	64,675.37
Rentals, Leases, Repairs, and Noncap. Improvements	5600	648,650.52	10,111.03	658,761.55
Transfers of Direct Costs	5700-5799	(35,875.48)	35,875.48	0.00
Professional/Consulting Services and Operating Expend.	5800	984,384.55	131,753.89	1,116,138.44
Communications	5900	42,883.97	0.00	42,883.97
Total, Services and Other Operating Expenditures		1,724,421.76	194,034.64	1,918,456.40
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00	276,066.49	276,066.49
Buildings and Improvements of Buildings	6200	0.00	285,176.68	285,176.68
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00
Equipment	6400	0.00	34,694.89	34,694.89
Equipment Replacement	6500	0.00	0.00	0.00
Depreciation Expense (accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	595,938.06	595,938.06
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399	(9,088.08)	9,088.08	0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(9,088.08)	9,088.08	0.00
8. TOTAL EXPENDITURES		3,690,171.34	1,376,562.89	5,066,734.23

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		176,225.82	16,391.65	192,617.47
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(82.00)	82.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(82.00)	82.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		176,143.82	16,473.65	192,617.47
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	476,783.40	1,410.43	478,193.83
b. Adjustments/Restatements	9793, 9795	(2.00)	0.00	(2.00)
c. Adjusted Beginning Fund Balance /Net Position		476,781.40	1,410.43	478,191.83
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		652,925.22	17,884.08	670,809.30
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713	72,637.20		72,637.20
4. All Others	9719			0.00
b. Restricted	9740		17,884.08	17,884.08
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789	253,337.00		253,337.00
2. Unassigned/Unappropriated Amount	9790M	326,951.02	0.00	326,951.02
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796			0.00
b. Restricted Net Position	9797			0.00
c. Unrestricted Net Position	9790A			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	312,517.28		312,517.28
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	2,500.00	0.00	2,500.00
4. Due from Grantor Governments	9290	360,826.95	1,232,148.21	1,592,975.16
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	72,637.20		72,637.20
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489			0.00
9. TOTAL ASSETS		748,481.43	1,232,148.21	1,980,629.64
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	95,556.21	95,619.38	191,175.59
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640		1,053,836.45	1,053,836.45
4. Unearned Revenue	9650		64,808.30	64,808.30
5. Long-Term Liabilities (accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		95,556.21	1,214,264.13	1,309,820.34
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		652,925.22	17,884.08	670,809.30

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. State Facilities Incentive Grant	\$ 595,938.06	0.00	595,938.06
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	595,938.06	0.00	595,938.06

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	5,066,734.23
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	1,155,399.38
c. Subtotal of State & Local Expenditures [a minus b]	3,911,334.85
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,911,334.85

Taft T. Newman Leadership Academy

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706 (3)
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1437

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Advisor
Title

(909) 388-5741
Telephone

Annette.baker@sbcss.net
E-mail address

For Approving Entity:

Jim Cunningham
Name

Director Accounting Services
Title

(909) 381-1152
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

John J. Arndt, CPA
Name

Business Representative
Title

(760) 998-8653
Telephone

jarndt@savantco.com
E-mail address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Susan Dorner
Charter School Official
(Original signature required)

Date: 9-12-17

Printed

Name: Susan Dorner

Title: Principal

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/18/17

Printed

Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W. Bamhart
County Superintendent/Designee
(Original signature required)

Date: 10/16/17

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Taft T. Newman Leadership Academy

CDS #: 36678760126706

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1437

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	738,165.00		738,165.00
Education Protection Account State Aid - Current Year	8012	117,954.00		117,954.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	42,823.48		42,823.48
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		898,942.48	0.00	898,942.48
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		60,377.00	60,377.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		63,272.75	63,272.75
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	383.04	0.00	383.04
Total, Federal Revenues		383.04	123,649.75	124,032.79
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	41,893.64	131,233.91	173,127.55
Total, Other State Revenues		41,893.64	131,233.91	173,127.55
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	2,502.89	0.00	2,502.89
Total, Local Revenues		2,502.89	0.00	2,502.89
5. TOTAL REVENUES		943,722.05	254,883.66	1,198,605.71
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	192,446.85	38,929.27	231,376.12
Certificated Pupil Support Salaries	1200	5,717.50	0.00	5,717.50
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		198,164.35	38,929.27	237,093.62
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	33,103.93	28,167.85	61,271.78
Noncertificated Support Salaries	2200	23,440.17	5,285.27	28,725.44
Noncertificated Supervisors' and Administrators' Salaries	2300	52,558.66	32,225.08	84,783.74
Clerical and Office Salaries	2400	27,707.07	0.00	27,707.07
Other Noncertificated Salaries	2900	36,638.69	839.22	37,477.91
Total, Noncertificated Salaries		173,448.52	66,517.42	239,965.94

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Taft T. Newman Leadership Academy

CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	24,770.11	5,142.15	29,912.26
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	4,480.35	5,780.98	10,261.33
Health and Welfare Benefits	3401-3402	29,976.94	892.83	30,869.77
Unemployment Insurance	3501-3502	9,232.97	3,196.45	12,429.42
Workers' Compensation Insurance	3601-3602	22,507.55	1,186.20	23,693.75
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	2,409.97	234.63	2,644.60
Total, Employee Benefits		93,377.89	16,433.24	109,811.13
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	33,210.26	4,680.46	37,890.72
Books and Other Reference Materials	4200	12,715.13	0.00	12,715.13
Materials and Supplies	4300	16,536.40	1,309.07	17,845.47
Noncapitalized Equipment	4400	2,455.13	107.98	2,563.11
Food	4700	12,319.00	69,219.97	81,538.97
Total, Books and Supplies		77,235.92	75,317.48	152,553.40
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	9,021.84	0.00	9,021.84
Travel and Conferences	5200	709.38	0.00	709.38
Dues and Memberships	5300	639.85	3,150.00	3,789.85
Insurance	5400	14,853.21	0.00	14,853.21
Operations and Housekeeping Services	5500	0.00	0.00	0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	51,658.11	44,359.35	96,017.46
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	265,973.95	10,176.90	276,150.85
Communications	5900	9,671.91	0.00	9,671.91
Total, Services and Other Operating Expenditures		352,528.25	57,686.25	410,214.50
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		894,754.93	254,883.66	1,149,638.59

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Taft T. Newman Leadership Academy

CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		48,967.12	0.00	48,967.12
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		48,967.12	0.00	48,967.12
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	(211,673.66)	27,922.00	(183,751.66)
b. Adjustments/Restatements	9793, 9795	10,904.28	(27,922.00)	(17,017.72)
c. Adjusted Beginning Fund Balance /Net Position		(200,769.38)	0.00	(200,769.38)
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(151,802.26)	0.00	(151,802.26)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00		0.00
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	(151,802.26)	0.00	(151,802.26)

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Taft T. Newman Leadership Academy

CDS #: 36678760126706

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	72,480.29	22,763.53	95,243.82
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	52,904.53	0.00	52,904.53
4. Due from Grantor Governments	9290	55,004.71	26,618.82	81,623.53
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	9,826.37	0.00	9,826.37
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (accrual basis only)	9400-9489	0.00	0.00	0.00
9. TOTAL ASSETS		190,215.90	49,382.35	239,598.25
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	76,767.53	26,618.82	103,386.35
2. Due to Grantor Governments	9590	65,248.63	22,763.53	88,012.16
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	200,002.00	0.00	200,002.00
6. TOTAL LIABILITIES		342,018.16	49,382.35	391,400.51
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		(151,802.26)	0.00	(151,802.26)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Taft T. Newman Leadership Academy
CDS #: 36678760126706

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	1,149,638.59
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	124,032.79
c. Subtotal of State & Local Expenditures [a minus b]	1,025,605.80
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,025,605.80

Woodward Leadership Academy

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714-Woodward Leadership R1
Charter Approving Entity: San Bernardino Unified
County: San Bernardino
Charter #: 1438

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Annette Baker
Name

Business Advisor
Title

909-381-5741
Telephone

annette.baker@sbcss.net
E-mail address

For Approving Entity:

Jim Cunningham
Name

Accounting Services Director
Title

909-381-1152
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Yvette M Brown
Name

School Business Manager
Title

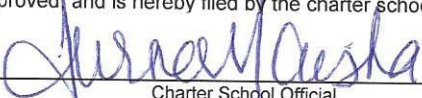
818-433-8076
Telephone

ybrown@csmcj.com
E-mail address

To the entity that approved the charter school:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:



Charter School Official
(Original signature required)

Date:

9-8-17

Printed

Name: Maisha Turner

Title: Board President

To the County Superintendent of Schools:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:



Authorized Representative of
Charter Approving Entity
(Original signature required)

Date:

9/18/17

Printed

Name: Jayne Christakos

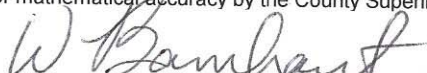
Title:

Chief Business Officer

To the Superintendent of Public Instruction:

- (X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed:



County Superintendent/Designee
(Original signature required)

Date:

10/9/17

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

Charter Approving Entity: San Bernardino Unified

County: San Bernardino

Charter #: 1438

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	654,808.00		654,808.00
Education Protection Account State Aid - Current Year	8012	103,878.00		103,878.00
State Aid - Prior Years	8019	(2,047.00)		(2,047.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	39,896.27		39,896.27
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		796,535.27	0.00	796,535.27
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		32,209.00	32,209.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		54,222.35	54,222.35
Donated Food Commodities	8221			0.00
Other Federal Revenues	8110, 8260-8299	19,310.00	0.00	19,310.00
Total, Federal Revenues		19,310.00	86,431.35	105,741.35
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	69,103.65	8,294.40	77,398.05
Total, Other State Revenues		69,103.65	8,294.40	77,398.05
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	39,680.03	329.25	40,009.28
Total, Local Revenues		39,680.03	329.25	40,009.28
5. TOTAL REVENUES		924,628.95	95,055.00	1,019,683.95
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	201,099.12	2,781.00	203,880.12
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	61,281.40		61,281.40
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		262,380.52	2,781.00	265,161.52
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	45,220.43	37,474.90	82,695.33
Noncertificated Support Salaries	2200	6,851.39		6,851.39
Noncertificated Supervisors' and Administrators' Salaries	2300	74,367.60		74,367.60
Clerical and Office Salaries	2400	7,767.82		7,767.82
Other Noncertificated Salaries	2900	36,050.00		36,050.00
Total, Noncertificated Salaries		170,257.24	37,474.90	207,732.14

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	32,494.83	349.86	32,844.69
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	16,810.84	2,889.91	19,700.75
Health and Welfare Benefits	3401-3402	55,601.75	0.00	55,601.75
Unemployment Insurance	3501-3502	8,573.54	1,705.83	10,279.37
Workers' Compensation Insurance	3601-3602	12,212.76	0.00	12,212.76
OPEB, Allocated	3701-3702	1,100.68	0.00	1,100.68
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		126,794.40	4,945.60	131,740.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	7,456.93	3,257.17	10,714.10
Books and Other Reference Materials	4200	180.92	0.00	180.92
Materials and Supplies	4300	23,151.60	560.68	23,712.28
Noncapitalized Equipment	4400	69.54	0.00	69.54
Food	4700	0.00	60,901.68	60,901.68
Total, Books and Supplies		30,858.99	64,719.53	95,578.52
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	3,590.00	395.00	3,985.00
Dues and Memberships	5300	857.54	0.00	857.54
Insurance	5400	14,940.30	0.00	14,940.30
Operations and Housekeeping Services	5500	40,488.11	0.00	40,488.11
Rentals, Leases, Repairs, and Noncap. Improvements	5600	47,927.17	0.00	47,927.17
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	192,521.47	0.00	192,521.47
Communications	5900	5,118.60	0.00	5,118.60
Total, Services and Other Operating Expenditures		305,443.19	395.00	305,838.19
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	32,470.59	0.00	32,470.59
Total, Capital Outlay		32,470.59	0.00	32,470.59
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	30,150.95	30,150.95
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	30,150.95	30,150.95
8. TOTAL EXPENDITURES		928,204.93	140,466.98	1,068,671.91

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(3,575.98)	(45,411.98)	(48,987.96)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00		0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(45,411.98)	45,411.98	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(45,411.98)	45,411.98	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(48,987.96)	0.00	(48,987.96)
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	62,412.55	0.00	62,412.55
b. Adjustments/Restatements	9793, 9795	(18,127.00)	0.00	(18,127.00)
c. Adjusted Beginning Fund Balance /Net Position		44,285.55	0.00	44,285.55
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		(4,702.41)	0.00	(4,702.41)
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	185,372.24	0.00	185,372.24
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	(190,074.65)	0.00	(190,074.65)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Woodward Leadership Academy

CDS #: 36678760126714

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	34,357.11		34,357.11
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	73,609.10		73,609.10
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	185,372.24		185,372.24
9. TOTAL ASSETS		293,338.45	0.00	293,338.45
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	144,175.19		144,175.19
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	38,006.00		38,006.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	115,859.67		115,859.67
6. TOTAL LIABILITIES		298,040.86	0.00	298,040.86
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690			0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2)				
(must agree with Line F2)		(4,702.41)	0.00	(4,702.41)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017**

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	0.00	0.00	0.00
g.	0.00	0.00	0.00
h.	0.00	0.00	0.00
i.	0.00	0.00	0.00
j.	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Woodward Leadership Academy
CDS #: 36678760126714

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	1,068,671.91
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	105,741.35
c. Subtotal of State & Local Expenditures [a minus b]	962,930.56
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	32,470.59
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 930,459.97

Ballington San Bernardino

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Ballington San Bernardino
CDS #: Copy of 36678760133892-Ballington 2016-17
Charter Approving Entity: San Bernardino Unified School District
County: San Bernardino
Charter #: 1795

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Anita Baker
Name
Business Advisor
Title
909-388-5741
Telephone
Annette.baker@sbcc.net
E-mail address

For Approving Entity:

Jim Cunningham
Name
Director Accounting Services
Title
909-381-1152
Telephone
jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Yvette M Brown
Name
School Business Manager
Title
818-433-8076
Telephone
ymbrown@csmci.com
E-mail address

To the entity that approved the charter school:

(iii) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to Education Code Section 42100(b).

Signed: James Miller
Charter School Official
(Original signature required)

Date: 9/11/2017
Title: CFO

Received
SEP 12 2017
Accounting Services

Printed
Name: James Miller

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to Education Code Section 42100(a).

Signed: Jayne Christakos
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/18/17

Printed
Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: W. Bamhart
County Superintendent/Designee
(Original signature required)

Date: 10/16/17

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Ballington San Bernardino

CDS #: 36678760133892

Charter Approving Entity: San Bernardino Unified School District

County: San Bernardino

Charter #: 1795

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	662,812.00		662,812.00
Education Protection Account State Aid - Current Year	8012	13,662.00		13,662.00
State Aid - Prior Years	8019	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	33,350.22		33,350.22
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		709,824.22	0.00	709,824.22
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		344,111.20	344,111.20
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		31,470.28	31,470.28
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	375,581.48	375,581.48
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	62,163.92	6,058.56	68,222.48
Total, Other State Revenues		62,163.92	6,058.56	68,222.48
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	9,917.66	0.00	9,917.66
Total, Local Revenues		9,917.66	0.00	9,917.66
5. TOTAL REVENUES		781,905.80	381,640.04	1,163,545.84
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	202,029.13	0.00	202,029.13
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	85,041.20	11,750.01	96,791.21
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		287,070.33	11,750.01	298,820.34
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	0.00	0.00
Noncertificated Support Salaries	2200	0.00	0.00	0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00
Clerical and Office Salaries	2400	2,435.02	0.00	2,435.02
Other Noncertificated Salaries	2900	19,186.87	0.00	19,186.87
Total, Noncertificated Salaries		21,621.89	0.00	21,621.89

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Ballington San Bernardino

CDS #: 36678760133892

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	22,445.69	888.50	23,334.19
Health and Welfare Benefits	3401-3402	7,829.63	0.00	7,829.63
Unemployment Insurance	3501-3502	8,085.26	0.00	8,085.26
Workers' Compensation Insurance	3601-3602	0.00	0.00	0.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		38,360.58	888.50	39,249.08
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	20,298.44	71,992.78	92,291.22
Noncapitalized Equipment	4400	455.28	197,125.97	197,581.25
Food	4700	0.00	78,564.04	78,564.04
Total, Books and Supplies		20,753.72	347,682.79	368,436.51
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	6,711.22	183.41	6,894.63
Dues and Memberships	5300	98.88	0.00	98.88
Insurance	5400	7,848.00	0.00	7,848.00
Operations and Housekeeping Services	5500	25,853.73	88.00	25,941.73
Rentals, Leases, Repairs, and Noncap. Improvements	5600	113,150.52	0.00	113,150.52
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	167,218.10	34,819.31	202,037.41
Communications	5900	912.78	0.00	912.78
Total, Services and Other Operating Expenditures		321,793.23	35,090.72	356,883.95
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	5,112.80	5,112.80
Total, Capital Outlay		0.00	5,112.80	5,112.80
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	50,137.32	50,137.32
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Transfers of Indirect Costs	7300-7399			0.00
Debt Service:				
Interest	7438	878.00	0.00	878.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		878.00	0.00	878.00
Total, Other Outgo		878.00	50,137.32	51,015.32
8. TOTAL EXPENDITURES		690,477.75	450,662.14	1,141,139.89

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Ballington San Bernardino

CDS #: 36678760133892

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		91,428.05	(69,022.10)	22,405.95
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(69,022.10)	69,022.10	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(69,022.10)	69,022.10	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		22,405.95	0.00	22,405.95
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	0.00		0.00
b. Adjustments/Restatements	9793, 9795	1,500.00		1,500.00
c. Adjusted Beginning Fund Balance /Net Position		1,500.00	0.00	1,500.00
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		23,905.95	0.00	23,905.95
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	25,564.16	0.00	25,564.16
b. Restricted Net Position	9797		0.00	0.00
c. Unrestricted Net Position	9790A	(1,658.21)	0.00	(1,658.21)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Ballington San Bernardino

CDS #: 36678760133892

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	73,785.84		73,785.84
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290	395,089.47		395,089.47
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (accrual basis only)	9400-9489	25,564.16	0.00	25,564.16
9. TOTAL ASSETS		494,439.47	0.00	494,439.47
H. DEFERRED OUTFLOWS OF RESOURCES				
1. Deferred Outflows of Resources	9490			0.00
2. TOTAL DEFERRED OUTFLOWS		0.00	0.00	0.00
I. LIABILITIES				
1. Accounts Payable	9500	59,170.76		59,170.76
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Unearned Revenue	9650	21,911.00	0.00	21,911.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	389,451.76		389,451.76
6. TOTAL LIABILITIES		470,533.52	0.00	470,533.52
J. DEFERRED INFLOWS OF RESOURCES				
1. Deferred Inflows of Resources	9690		0.00	0.00
2. TOTAL DEFERRED INFLOWS		0.00	0.00	0.00
K. FUND BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		23,905.95	0.00	23,905.95

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2016 to June 30, 2017

Charter School Name: Ballington San Bernardino
CDS #: 36678760133892

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. Public Charter School Planning Grant	\$ 5,112.80		5,112.80
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	5,112.80	0.00	5,112.80

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures		Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999	0.00
b. Noncertificated Salaries	2000-2999	0.00
c. Employee Benefits	3000-3999	0.00
d. Books and Supplies	4000-4999	0.00
e. Services and Other Operating Expenditures	5000-5999	0.00
TOTAL COMMUNITY SERVICES EXPENDITURES		0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Ballington San Bernardino
CDS #: 36678760133892

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	1,141,139.89
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	375,581.48
c. Subtotal of State & Local Expenditures [a minus b]	765,558.41
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	878.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 764,680.41

Provisional Accelerated Learning Academy

2016-2017 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
October 2017

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

CHARTER SCHOOL CERTIFICATION

Charter School Name: Provisional Accelerated Learning Academy
CDS #: 36678763630993
Charter Approving Entity: San Bernardino City USD
County: San Bernardino
Charter #: 0335

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:

Chrissann Gerfers
Name

Business Advisory/Office Specialist II
Title

909-386-9675
Telephone

chrisann_gerfers@sbcss.k12.ca.us
E-mail address

For Approving Entity:

Jim Cunningham
Name

Accounting Service Director
Title

909-381-1152
Telephone

jim.cunningham@sbcss.k12.ca.us
E-mail address

For Charter School:

Leigh Taylor
Name

School Business Manager - CSMC
Title

951-694-3050 x265
Telephone

Ltaylor@csmc.ci.com
E-mail address

To the entity that approved the charter school:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 8/31/17

Printed
Name: Dwayne Radden

Title: CEO

To the County Superintendent of Schools:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Jayne Christakos
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 9/18/17

Printed
Name: Jayne Christakos

Title: Chief Business Officer

To the Superintendent of Public Instruction:

(X) 2016-17 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: W. Bantant
County Superintendent/Designee
(Original signature required)

Date: 10/6/17

[Handwritten mark]

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

Charter Approving Entity: San Bernardino City USD

County: San Bernardino

Charter #: 0335

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900, 7438, 9400-9489, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. LCFF Sources				
State Aid - Current Year	8011	1,615,205.00		1,615,205.00
Education Protection Account State Aid - Current Year	8012	263,416.00		263,416.00
State Aid - Prior Years	8019	(3,638.00)		(3,638.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096	83,975.97		83,975.97
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00
Total, LCFF Sources		1,958,958.97	0.00	1,958,958.97
2. Federal Revenues (see NOTE in Section L)				
No Child Left Behind/Every Student Succeeds Act	8290		47,132.00	47,132.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Donated Food Commodities	8221		0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	47,132.00	47,132.00
3. Other State Revenues				
Special Education - State	StateRevSE		0.00	0.00
All Other State Revenues	StateRevAO	67,276.27	366,675.98	433,952.25
Total, Other State Revenues		67,276.27	366,675.98	433,952.25
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	8,075.55	0.00	8,075.55
Total, Local Revenues		8,075.55	0.00	8,075.55
5. TOTAL REVENUES		2,034,310.79	413,807.98	2,448,118.77
B. EXPENDITURES (see NOTE in Section L)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	248,650.60	85,891.52	334,542.12
Certificated Pupil Support Salaries	1200	44,463.61	0.00	44,463.61
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		293,114.21	85,891.52	379,005.73
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	85,090.85	22,885.17	107,976.02
Noncertificated Support Salaries	2200	61,756.63	52,019.00	113,775.63
Noncertificated Supervisors' and Administrators' Salaries	2300	247,178.21	0.00	247,178.21
Clerical and Office Salaries	2400	174,667.46	0.00	174,667.46
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		568,693.15	74,904.17	643,597.32

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
3. Employee Benefits				
STRS	3101-3102	59,871.90	0.00	59,871.90
PERS	3201-3202	52,840.16	0.00	52,840.16
OASDI / Medicare / Alternative	3301-3302	44,136.53	6,359.57	50,496.10
Health and Welfare Benefits	3401-3402	171,245.66	48,918.96	220,164.62
Unemployment Insurance	3501-3502	13,630.95	0.00	13,630.95
Workers' Compensation Insurance	3601-3602	36,958.65	0.00	36,958.65
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00
Total, Employee Benefits		378,683.85	55,278.53	433,962.38
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	35,150.00	1,600.00	36,750.00
Books and Other Reference Materials	4200	0.00	0.00	0.00
Materials and Supplies	4300	53,940.39	7,761.94	61,702.33
Noncapitalized Equipment	4400	27,683.24	0.00	27,683.24
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		116,773.63	9,361.94	126,135.57
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	1,015.79	4,802.43	5,818.22
Dues and Memberships	5300	3,415.00	0.00	3,415.00
Insurance	5400	82,293.04	0.00	82,293.04
Operations and Housekeeping Services	5500	110,991.67	0.00	110,991.67
Rentals, Leases, Repairs, and Noncap. Improvements	5600	228,414.65	0.00	228,414.65
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	215,710.65	6,504.00	222,214.65
Communications	5900	33,556.10	0.00	33,556.10
Total, Services and Other Operating Expenditures		675,396.90	11,306.43	686,703.33
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (accrual basis only)	6900	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	126,245.94	0.00	126,245.94
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		126,245.94	0.00	126,245.94
8. TOTAL EXPENDITURES		2,158,907.68	236,742.59	2,395,650.27

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2016 to June 30, 2017

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(124,596.89)	177,065.39	52,468.50
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(47,223.14)	47,223.14	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(47,223.14)	47,223.14	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE /NET POSITION (C+D4)		(171,820.03)	224,288.53	52,468.50
F. FUND BALANCE / NET POSITION				
1. Beginning Fund Balance/Net Position				
a. As of July 1	9791	1,039,047.75	103,285.60	1,142,333.35
b. Adjustments/Restatements	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Fund Balance /Net Position		1,039,047.75	103,285.60	1,142,333.35
2. Ending Fund Balance /Net Position, June 30 (E+F1c)		867,227.72	327,574.13	1,194,801.85
Components of Ending Fund Balance (Modified Accrual Basis only)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
3. Components of Ending Net Position (Accrual Basis only)				
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797		327,574.53	327,574.53
c. Unrestricted Net Position	9790A	867,227.72	(0.40)	867,227.32

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2016 to June 30, 2017

Charter School Name: Provisional Accelerated Learning Academy

CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	(10,218.75)	319,886.69	309,667.94
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	810,673.29	0.00	810,673.29
4. Due from Grantor Governments	9290	169,690.47	8,059.84	177,750.31
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	13,064.54	0.00	13,064.54
7. Other Current Assets	9340	6,600.00	0.00	6,600.00
8. Capital Assets (accrual basis only)	9400-9489	0.00	0.00	0.00
9. TOTAL ASSETS		989,809.55	327,946.53	1,317,756.08
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	56,931.42	0.00	56,931.42
2. Due to Grantor Governments	9590	65,650.81	372.00	66,022.81
3. Current Loans	9640	0.00	0.00	0.00
4. Unearned Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (accrual basis only)	9660-9669	0.00	0.00	0.00
6. TOTAL LIABILITIES		122,582.23	372.00	122,954.23
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 BALANCE /NET POSITION				
Ending Fund Balance /Net Position, June 30 (G9 + H2) - (I6 + J2) (must agree with Line F2)		867,227.32	327,574.53	1,194,801.85

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
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Charter School Name: Provisional Accelerated Learning Academy
CDS #: 36678763630993

L. FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL EVERY STUDENT SUCCEEDS ACT (ESSA) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b.	0.00	0.00	0.00
c.	0.00	0.00	0.00
d.	0.00	0.00	0.00
e.	0.00	0.00	0.00
f.	0.00	0.00	0.00
g.	0.00	0.00	0.00
h.	0.00	0.00	0.00
i.	0.00	0.00	0.00
j.	0.00	0.00	0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
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Charter School Name: Provisional Accelerated Learning Academy
CDS #: 36678763630993

3. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2015-16 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2018-19.

a. Total Expenditures (B8)	2,395,650.27
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	47,132.00
c. Subtotal of State & Local Expenditures [a minus b]	2,348,518.27
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total]	0.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,348,518.27

Center for Learning and Educational Success (CLUES)

Per Kevin Turner for SACSETRN
California Department of Education:

UA Information
Not Submitted



Ted Alejandro, County Superintendent

Business Services Branch
Business Advisory Services
760 E. Brier Dr. Colton, CA 92408
(909) 386-9676