

**FRESNO UNIFIED SCHOOL DISTRICT  
BOARD OF EDUCATION**

**AGENDA ITEM B-9**

AGENDA SECTION <i>(Check Box Below)</i>			
<b>A</b> CONSENT	<b>B</b> DISCUSSION	<b>C</b> RECEIVE	<b>RECOGNIZE/ PRESENT</b>
	<b>X</b>		

<b>BOARD MEETING DATE:</b>
September 13, 2017

<b>ACTION REQUESTED:</b> <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	<b>Approve</b>
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**TITLE AND SUBJECT:** Approve the 2016/17 Unaudited Actual Financial Report, 2016/17 Year-End Budget Revision and 2017/18 Gann Limit

**DESCRIPTION/DISCUSSION:** Staff will present, and the Board of Education will discuss and approve the following three reports: 2016/17 Unaudited Actual Financial Report, 2016/17 Year-End Budget Revision and the 2017/18 Gann Limit.

- 1) The 2016/17 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures and ending fund balance for all the district's funds for the fiscal year ended June 30, 2017. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.
  
- 2) The 2016/17 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds.
  
- 3) Resolution No. 17-04 for adoption of the district's Gann Appropriation Limit for fiscal year 2017/18. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

**FINANCIAL SUMMARY:** The 2016/17 year-end actuals reflect the district's reserve at \$81.82 million, which is above the state minimum required level.

<b>PREPARED BY:</b> <i>Kim Kelstrom</i> Kim Kelstrom, Executive Officer, Fiscal Services	<b>DIVISION:</b> Administrative Services <b>PHONE:</b> (559) 457-6226
<b>CABINET LEVEL APPROVAL:</b> Ruth F. Quinto, Deputy Superintendent/CFO <i>(Signature Required)</i> <i>Ruth F. Quinto</i>	<b>INTERIM SUPERINTENDENT APPROVAL:</b> <i>Ralph J. [Signature]</i>

The following describes differences from the estimated actuals to the unaudited actuals:

1. **Local Control Funding Formula** – The Local Control Funding Formula (LCFF) funds increased from the estimated actuals by \$1.0 million due to the State increasing the funding gap percentage in June 2016 from 55.03% to 56.08%. This assists in offsetting the reduction in the gap funding which equated to (\$400,000) previously reported to the Board at the August 9, 2017 Board of Education meeting.
2. **Local Income** – The Local revenue decreased from the estimated actuals by approximately \$3.0 million in the Unrestricted General Fund due to two main factors: E-Rate projects not completed totaling \$3.4 million, which will be carried over, and an increase in interest income of \$400,000.
3. **Expenses and Contributions from the Unrestricted General Fund** – Overall, actual expenditures decreased from the estimated actuals by \$24.5 million due mainly to the district not settling with all employee groups equating to \$11.3 million and one-time facility maintenance projects equating to \$6.9 million. These funds are included in the designated fund balance and will be reflected in the 2017/18 Budget Revision No 2.

Additionally, actual expenditures and contributions were approximately \$5.5 million lower than estimated. The main factors are as follows:

- \$3.3 million – salary savings from authorized but vacant positions
- \$2.9 million – one-time savings due to implementation of new programs such as Goal 2 and Kids Invent. Districtwide Goal 2 investments have increased from \$13.7 million in 2015/16 to \$15.8 million in 2016/17, while Goal 2 participation has also increased from 62% to 69%, respectively.
- \$500,000 – LCFF County transfer lower than estimated
- \$400,000 – unanticipated reimbursements for internal services in the area of Maintenance

These savings offset higher actual costs for the following areas:

- \$700,000 – expenditures for special education transportation
- \$600,000 – expenditures for preschool program
- \$300,000 – indirect costs due to grants not being spent out to estimated level

In addition to the items discussed above, the following information is provided:

**Unrestricted Contributions Towards Restricted Programs** – Below is a list of the district’s unrestricted contributions to the following programs in 2016/17:

<b>Restricted Program</b>	<b>General Fund Contribution</b>
Medi-Cal	\$1,140,042
Ongoing & Major Maintenance Account	22,388,289
Regional Occupational Program	1,085,565
Special Education - Infant Program	288,805
Special Education	52,258,103
Transportation Grants	340,317
<b>Total</b>	<b>\$77,501,121</b>

**Restricted General Fund** – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$7.9 million as reflected in the chart below.

<b>Restricted Entitlement Funds</b>	<b>Ending Balance 2016/17</b>
Clean Energy Act	\$4,131,134
Educator Effectiveness	1,816,672
College Readiness Block Grant	1,980,768
<b>Total</b>	<b>\$7,928,574</b>

**Reserve Levels** – As previously reported to the Board, the district has six types of reserves. The following table lists the change in the reserve levels for 2016/17.

<b>Reserve Type (in millions)</b>	<b>Recommended Level</b>	<b>7/1/2016</b>	<b>Change</b>	<b>6/30/2017</b>	<b>6/30/2018</b>
Unrestricted General Fund	\$78.02 <sup>(2)</sup>	\$57.71	\$24.11	\$81.82	\$89.41 <sup>(5)</sup>
Workers' Compensation	\$36.15 <sup>(3)</sup>	\$27.39	\$0.98	\$28.37	\$29.79 <sup>(3)</sup>
General Liability	\$1.32 <sup>(3)</sup>	\$0.91	\$0.41	\$1.32	\$0.39 <sup>(3)</sup>
Health Fund IBNP <sup>(1)</sup>	\$18.79 <sup>(3)</sup>	\$17.81	\$0.98	\$18.79	\$19.79 <sup>(5)</sup>
Other Post-Employment Benefits (OPEB)	\$964.64 <sup>(3)</sup>	\$30.58	\$5.78	\$36.36	\$41.33 <sup>(5)</sup>
Health Fund Unencumbered	\$24.93 <sup>(4)</sup>	\$10.38	\$(1.57)	\$8.81	\$8.33 <sup>(5)</sup>

<sup>(1)</sup> IBNP is an acronym for "Incurred But Not Paid" claims.  
<sup>(2)</sup> Represents the 2016/17 reserve level for economic uncertainties presented to the Board in June 2017.  
<sup>(3)</sup> Recommended level is provided by actuarial study.  
<sup>(4)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant.  
<sup>(5)</sup> Reserve levels incorporate the same factors as presented to the Board in June 2017 utilizing 2016/17 actuals. In addition, Unrestricted General Fund assumes \$9.8 million one-time funds are not spent.

**Other Funds' Ending Balances for 2016/17** – In addition to the General Fund information provided on the previous page, the following information is provided on the district's other fund types:

<b>Other Funds</b>	<b>Beginning Fund Balance 2016/17</b>	<b>Net Change</b>	<b>Ending Fund Balance 2016/17</b>
Adult Education	\$814,781	\$262,699	\$1,077,480
Child Development	\$0	\$0	\$0
Deferred Maintenance	\$0	\$0	\$0
County School Facilities	\$10,707,974	\$6,787,575	\$17,495,549
Adult Education Building	\$2,197,407	\$32,372	\$2,229,779
Measure Q Series D	\$20,962,783	(\$20,962,783)	\$0
Measure Q Series E	\$55,579,932	(\$23,829,135)	\$31,750,797
Measure Q Series F	\$0	\$30,332,384	\$30,332,384
Capital Facilities (Developer Fees)	\$1,613,202	(\$308,627)	\$1,304,575
Special Reserve 1977/87 Measure A	\$5,349,819	(\$43,738)	\$5,306,081
Bond Interest & Redemption	\$30,470,900	\$129,188,924	\$159,659,824
1977/87 Tax Override	\$0	\$0	\$0
Cafeteria	\$10,776,636	\$5,746,550	\$16,523,186
Health Benefits	\$10,375,806	(\$1,567,452)	\$8,808,354
Liability	\$214,466	\$738,972	\$953,438
Workers' Compensation	(\$10,273,004)	\$2,493,865	(\$7,779,139)
Defined Benefits Plan	\$9,388,937	\$443,363	\$9,832,300
Post-Retirement Health Fund	\$30,580,604	\$5,778,222	\$36,358,826

**Charter Schools** – A summary of the ending balances for each of the charter schools is provided below:

<b>Charter Schools</b>	<b>Beginning Fund Balance 2016/17</b>	<b>Net Change</b>	<b>Ending Fund Balance 2016/17</b>
Aspen Meadow Charter <sup>(1)</sup>	\$87,181	(\$65,075)	\$22,106
Aspen Valley Preparatory Academy <sup>(2)</sup>	\$719,986	\$291,078	\$1,011,064
Carter G. Woodson Public Charter	\$974,682	(\$206,422)	\$768,260
Morris E. Dailey Charter	\$2,004,081	\$200,417	\$2,204,498
Kepler Neighborhood <sup>(3)</sup>	\$808,077	\$193,398	\$1,001,475
School of Unlimited Learning <sup>(4)</sup>	\$381,980	\$73,464	\$455,444
Sierra Charter	\$2,585,552	\$55,645	\$2,641,197
University High <sup>(5)</sup>	\$2,836,154	\$184,596	\$3,020,750

<sup>(1)</sup> Aspen Meadow is a new Charter for 2016/17. Charter had a startup financial activity in 2015/16  
<sup>(2)</sup> Valley Preparatory Academy changed name to Aspen Valley Preparatory Academy in 2016/17  
<sup>(3)</sup> Kepler Neighborhood Charter's beginning balance was restated. Adjustment due to rounding, previously reported \$808,078  
<sup>(4)</sup> School of Unlimited Learning beginning balance was restated. Previously reported at \$381,199  
<sup>(5)</sup> University High beginning balance was restated. Previously reported at \$2,708,456

**2016/17 Year-End Budget Revision**

The 2016/17 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds. A year-end budget revision for the Child Development Fund, Capital Facilities Fund, Special Reserve for Capital Outlay Fund, Building Funds for Measure Q Series D and Series F, Bond Interest and Redemption Funds, Defined Benefits, Health Fund, Liability Fund, and Post-Retirement Health Fund are submitted for the Board’s consideration.

**2017/18 Gann Limit**

Included in the Board binders is Resolution No. 17-04 for adopting the district’s Gann Appropriation Limit for fiscal year 2017/18. The Gann Limit is included in the Unaudited Actual Financial Report for the fiscal year ended June 30, 2017. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact Ruth F. Quinto at 457-6226. Thank you.

**Fresno Unified School District  
2016-17**

Fund Name	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance
General Fund Unrestricted	\$ 87,169,963	\$ 717,286,697	\$ 576,687,478	\$ (79,882,919)	\$ 147,886,263
General Fund Restricted	\$ 8,741,397	\$ 157,911,066	\$ 236,225,009	\$ 77,501,121	\$ 7,928,574
<b>Total General Fund</b>	<b>\$ 95,911,360</b>	<b>\$ 875,197,763</b>	<b>\$ 812,912,487</b>	<b>\$ (2,381,799)</b>	<b>\$ 155,814,837</b>

Adult Education Fund	\$ 814,781	\$ 7,902,089	\$ 7,639,391	\$ -	\$ 1,077,480
Child Development Fund	\$ -	\$ 13,178,828	\$ 13,178,828	\$ -	\$ -
Cafeteria Fund	\$ 10,776,636	\$ 53,881,685	\$ 48,135,136	\$ -	\$ 16,523,186
Deferred Maintenance Fund	\$ -	\$ 2,305	\$ 2,541,566	\$ 2,539,261	\$ -
Developer Fee Fund	\$ 1,613,202	\$ 1,005,452	\$ 1,284,616	\$ (29,463)	\$ 1,304,575

Adult Education Building Fund	\$ 2,197,407	\$ 32,372	\$ -	\$ -	\$ 2,229,779
Measure Q Series D Building Fund	\$ 20,962,783	\$ 162,863	\$ 15,000	\$ (21,110,646)	\$ -
Measure Q Series E Building Fund	\$ 55,579,932	\$ 768,202	\$ 9,000	\$ (24,588,337)	\$ 31,750,797
Measure Q Series F Building Fund	\$ -	\$ 322,384	\$ 989,290	\$ 30,999,290	\$ 30,332,384
<b>Total Building Funds</b>	<b>\$ 78,740,121</b>	<b>\$ 1,285,821</b>	<b>\$ 1,013,290</b>	<b>\$ (14,699,693)</b>	<b>\$ 64,312,959</b>

County School Facility Fund	\$ 10,707,974	\$ 96,241	\$ 37,379,178	\$ 44,070,512	\$ 17,495,549
Special Reserve for Capital Outlay	\$ 5,349,819	\$ 230,138	\$ 463,718	\$ 189,842	\$ 5,306,081
Total Bond Int and Redemption	\$ 30,470,900	\$ 39,514,278	\$ 40,598,159	\$ 130,272,805	\$ 159,659,824
1977/78 Tax Override Fund	\$ -	\$ (471)	\$ -	\$ 471	\$ -

Health Fund	\$ 10,375,806	\$ 147,526,719	\$ 147,094,171	\$ (2,000,000)	\$ 8,808,354
Liability Fund	\$ 214,466	\$ 5,467,680	\$ 4,728,707	\$ -	\$ 953,438
Workers' Compensation Fund	\$ (10,273,004)	\$ 8,192,538	\$ 5,698,673	\$ -	\$ (7,779,139)
Defined Benefits Fund	\$ 9,388,937	\$ 1,373,866	\$ 930,503	\$ -	\$ 9,832,300
<b>Total Internal Service Funds</b>	<b>\$ 9,706,205</b>	<b>\$ 162,560,803</b>	<b>\$ 158,452,054</b>	<b>\$ (2,000,000)</b>	<b>\$ 11,814,954</b>

Post Retirement Fund	\$ 30,580,604	\$ 2,305,630	\$ 27,408	\$ 3,500,000	\$ 36,358,826
<b>TOTALS</b>	<b>\$ 274,671,602</b>	<b>\$ 1,157,160,564</b>	<b>\$ 1,123,625,832</b>	<b>\$ 161,461,938</b>	<b>\$ 469,668,271</b>

**Charter Schools**

	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance	Actual ADA
Aspen Meadow	\$ 87,181	\$ 1,433,515	\$ 1,498,590	\$ -	\$ 22,106	77
Aspen Valley Preparatory Academy	\$ 719,986	\$ 4,494,848	\$ 4,203,770	\$ -	\$ 1,011,064	344
Carter G Woodson Public Charter	\$ 974,682	\$ 4,352,892	\$ 4,559,314	\$ -	\$ 768,260	308
Morris E Dailey Charter	\$ 2,004,081	\$ 3,144,870	\$ 2,944,453	\$ -	\$ 2,204,498	373
Kepler	\$ 808,077	\$ 3,674,724	\$ 3,481,326	\$ -	\$ 1,001,475	357
School of Unlimited Learning	\$ 381,980	\$ 2,422,328	\$ 2,348,863	\$ -	\$ 455,445	174
Sierra Charter	\$ 2,585,552	\$ 4,723,359	\$ 4,667,714	\$ -	\$ 2,641,197	403
University High	\$ 2,836,154	\$ 4,912,834	\$ 4,728,238	\$ -	\$ 3,020,750	465

**FRESNO UNIFIED SCHOOL DISTRICT**  
**2016/17**  
**UNAUDITED ACTUAL FINANCIAL REPORT**

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	G	G
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		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	



G = General Ledger Data; S = Supplemental Data

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

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	677,760,960.16	0.00	677,760,960.16	699,048,126.00	0.00	699,048,126.00	3.1%
2) Federal Revenue		8100-8299	267,896.00	74,493,128.58	74,761,024.58	0.00	81,941,706.00	81,941,706.00	9.6%
3) Other State Revenue		8300-8599	28,970,465.36	78,209,332.92	107,179,798.28	13,390,594.00	87,455,562.00	100,846,156.00	-5.9%
4) Other Local Revenue		8600-8799	10,287,375.26	5,208,604.59	15,495,979.85	8,465,714.00	4,089,596.00	12,555,310.00	-19.0%
5) TOTAL, REVENUES			717,286,696.78	157,911,066.09	875,197,762.87	720,904,434.00	173,486,864.00	894,391,298.00	2.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	279,458,694.87	77,647,091.77	357,105,786.64	304,653,197.00	82,719,446.00	387,372,643.00	8.5%
2) Classified Salaries		2000-2999	75,274,553.84	38,597,441.37	113,871,995.21	79,487,467.00	38,953,878.00	118,441,345.00	4.0%
3) Employee Benefits		3000-3999	138,468,451.12	71,472,878.04	209,941,329.16	162,219,438.00	77,398,363.00	239,617,801.00	14.1%
4) Books and Supplies		4000-4999	26,995,691.42	17,249,177.27	44,244,868.69	37,938,125.00	16,185,970.00	54,124,095.00	22.3%
5) Services and Other Operating Expenditures		5000-5999	61,681,501.02	22,241,204.50	83,922,705.52	64,879,496.00	32,160,258.00	97,039,754.00	15.6%
6) Capital Outlay		6000-6999	1,533,895.28	1,431,749.90	2,965,645.18	25,140,723.00	3,270,720.00	28,411,443.00	858.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,813,423.71	1,205,690.22	3,019,113.93	1,992,852.00	580,000.00	2,572,852.00	-14.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,538,733.68)	6,379,776.21	(2,158,957.47)	(10,524,563.00)	7,997,956.00	(2,526,607.00)	17.0%
9) TOTAL, EXPENDITURES			576,687,477.58	236,225,009.28	812,912,486.86	665,786,735.00	259,266,591.00	925,053,326.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			140,599,219.20	(78,313,943.19)	62,285,276.01	55,117,699.00	(85,779,727.00)	(30,662,028.00)	-149.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	29,462.66	1,628,470.60	1,657,933.26	18,300.00	3,356,409.00	3,374,709.00	103.5%
b) Transfers Out		7600-7629	2,411,261.31	1,628,470.60	4,039,731.91	1,500,000.00	3,356,409.00	4,856,409.00	20.2%
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	(77,501,120.70)	77,501,120.70	0.00	(84,018,316.00)	84,018,316.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,882,919.35)	77,501,120.70	(2,381,798.65)	(85,500,016.00)	84,018,316.00	(1,481,700.00)	-37.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,716,299.85	(812,822.49)	59,903,477.36	(30,382,317.00)	(1,761,411.00)	(32,143,728.00)	-153.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	87,169,962.79	8,741,396.74	95,911,359.53	147,886,262.64	7,928,574.25	155,814,836.89	62.5%
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)			87,169,962.79	8,741,396.74	95,911,359.53	147,886,262.64	7,928,574.25	155,814,836.89	62.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,169,962.79	8,741,396.74	95,911,359.53	147,886,262.64	7,928,574.25	155,814,836.89	62.5%
2) Ending Balance, June 30 (E + F1e)			147,886,262.64	7,928,574.25	155,814,836.89	117,503,945.64	6,167,163.25	123,671,108.89	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	88,929.06	0.00	88,929.06	39,928.73	0.00	39,928.73	-55.1%
Stores		9712	1,418,427.98	0.00	1,418,427.98	1,632,377.94	0.00	1,632,377.94	15.1%
Prepaid Expenditures		9713	368,475.36	0.00	368,475.36	191,559.54	0.00	191,559.54	-48.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	7,928,574.25	7,928,574.25	0.00	6,167,163.25	6,167,163.25	-22.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	64,188,465.00	0.00	64,188,465.00	16,400,000.00	0.00	16,400,000.00	-74.5%
Textbooks	0000	9780	16,100,000.00		16,100,000.00				
Facility Projects One-Time	0000	9780	12,919,474.00		12,919,474.00				
Salary Negotiations	0000	9780	11,300,000.00		11,300,000.00				
Design Science Facility Project	0000	9780	6,000,000.00		6,000,000.00				
New CTE School	0000	9780	6,000,000.00		6,000,000.00				
Technology One-Time	0000	9780	5,122,506.00		5,122,506.00				
Ongoing Routine Maintenance One-Time	0000	9780	3,057,996.00		3,057,996.00				
Professional Learning Carryover	0000	9780	1,439,450.00		1,439,450.00				
Fresno High CTE	0000	9780	1,000,000.00		1,000,000.00				
Extended Day	0000	9780	588,850.00		588,850.00				
Donations	0000	9780	345,436.00		345,436.00				
Transportation Grant Project Support	0000	9780	138,554.00		138,554.00				
Secondary Science Lab Equipment	0000	9780	106,654.00		106,654.00				
ELA Curriculum Adoption	0000	9780	69,545.00		69,545.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
New CTE Facility	0000	9780				6,000,000.00		6,000,000.00	
Textbooks	0000	9780				10,400,000.00		10,400,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	81,821,965.24	0.00	81,821,965.24	99,240,079.43	0.00	99,240,079.43	21.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	199,887,814.35	8,925,083.44	208,812,897.79				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	406,553.15	0.00	406,553.15				
c) in Revolving Fund		9130	88,929.06	0.00	88,929.06				
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	4,048,761.85	2,165,350.83	6,214,112.68				
4) Due from Grantor Government		9290	0.00	11,297,108.08	11,297,108.08				
5) Due from Other Funds		9310	3,096,697.29	0.00	3,096,697.29				
6) Stores		9320	1,418,427.98	0.00	1,418,427.98				
7) Prepaid Expenditures		9330	368,475.36	0.00	368,475.36				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			209,315,659.04	22,387,542.35	231,703,201.39				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	61,375,447.58	6,067,443.88	67,442,891.46				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	53,948.82	0.00	53,948.82				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	8,391,524.22	8,391,524.22				
6) TOTAL, LIABILITIES			61,429,396.40	14,458,968.10	75,888,364.50				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			147,886,262.64	7,928,574.25	155,814,836.89				

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	528,468,292.63	0.00	528,468,292.63	557,158,195.00	0.00	557,158,195.00	5.4%
Education Protection Account State Aid - Current Year		8012	87,927,898.00	0.00	87,927,898.00	84,341,340.00	0.00	84,341,340.00	-4.1%
State Aid - Prior Years		8019	6,630.73	0.00	6,630.73	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	599,220.14	0.00	599,220.14	599,220.00	0.00	599,220.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	346,198.12	0.00	346,198.12	346,198.00	0.00	346,198.00	0.0%
County & District Taxes Secured Roll Taxes		8041	54,595,580.84	0.00	54,595,580.84	54,480,306.00	0.00	54,480,306.00	-0.2%
Unsecured Roll Taxes		8042	2,776,643.31	0.00	2,776,643.31	2,776,643.00	0.00	2,776,643.00	0.0%
Prior Years' Taxes		8043	79,050.97	0.00	79,050.97	93,342.00	0.00	93,342.00	18.1%
Supplemental Taxes		8044	1,551,433.71	0.00	1,551,433.71	1,484,858.00	0.00	1,484,858.00	-4.3%
Education Revenue Augmentation Fund (ERAF)		8045	(1,655,486.79)	0.00	(1,655,486.79)	(3,600,284.00)	0.00	(3,600,284.00)	117.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,817,361.74	0.00	5,817,361.74	4,393,524.00	0.00	4,393,524.00	-24.5%
Penalties and Interest from Delinquent Taxes		8048	14,290.59	0.00	14,290.59	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,900.56	0.00	3,900.56	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>680,531,014.55</b>	<b>0.00</b>	<b>680,531,014.55</b>	<b>702,073,342.00</b>	<b>0.00</b>	<b>702,073,342.00</b>	<b>3.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,770,054.39)	0.00	(2,770,054.39)	(3,025,216.00)	0.00	(3,025,216.00)	9.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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%
<b>TOTAL, LCFF SOURCES</b>			677,760,960.16	0.00	677,760,960.16	699,048,126.00	0.00	699,048,126.00	3.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,365,985.00	13,365,985.00	0.00	13,365,985.00	13,365,985.00	0.0%
Special Education Discretionary Grants		8182	0.00	2,211,684.34	2,211,684.34	0.00	2,196,925.00	2,196,925.00	-0.7%
Child Nutrition Programs		8220	0.00	2,051,126.19	2,051,126.19	0.00	2,065,571.00	2,065,571.00	0.7%
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	649,483.41	649,483.41	0.00	780,066.00	780,066.00	20.1%
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		43,895,661.26	43,895,661.26		51,276,836.00	51,276,836.00	16.8%
Title I, Part D, Local Delinquent Programs	3025	8290		101,780.27	101,780.27		154,265.00	154,265.00	51.6%
Title II, Part A, Educator Quality	4035	8290		5,879,499.83	5,879,499.83		4,965,037.00	4,965,037.00	-15.6%
Title III, Part A, Immigrant Education Program	4201	8290		82,876.08	82,876.08		57,104.00	57,104.00	-31.1%



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)	
Title III, Part A, English Learner Program	4203	8290		1,478,970.60	1,478,970.60		1,512,294.00	1,512,294.00	2.3%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		752,424.74	752,424.74		969,026.00	969,026.00	28.8%
Career and Technical Education	3500-3599	8290		1,082,456.00	1,082,456.00		1,082,456.00	1,082,456.00	0.0%
All Other Federal Revenue	All Other	8290	267,896.00	2,941,180.86	3,209,076.86	0.00	3,516,141.00	3,516,141.00	9.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>267,896.00</b>	<b>74,493,128.58</b>	<b>74,761,024.58</b>	<b>0.00</b>	<b>81,941,706.00</b>	<b>81,941,706.00</b>	<b>9.6%</b>
<b>OTHER STATE REVENUE</b>									
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		36,116,463.00	36,116,463.00		36,584,055.00	36,584,055.00	1.3%
Prior Years	6500	8319		344,774.00	344,774.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,147,688.00	1,147,688.00	0.00	1,147,688.00	1,147,688.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	16,649,615.00	0.00	16,649,615.00	2,358,286.00	0.00	2,358,286.00	-85.8%
Lottery - Unrestricted and Instructional Materials		8560	10,201,177.67	3,348,652.56	13,549,830.23	9,960,912.00	3,111,300.00	13,072,212.00	-3.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,778,088.00	3,778,088.00		3,778,088.00	3,778,088.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		10,556,623.00	10,556,623.00	New
Career Technical Education Incentive									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Grant Program	6387	8590		2,251,138.46	2,251,138.46		669,601.00	669,601.00	-70.3%
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		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,119,672.69	31,222,528.90	33,342,201.59	1,071,396.00	31,608,207.00	32,679,603.00	-2.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>28,970,465.36</b>	<b>78,209,332.92</b>	<b>107,179,798.28</b>	<b>13,390,594.00</b>	<b>87,455,562.00</b>	<b>100,846,156.00</b>	<b>-5.9%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	358,222.63	358,222.63	0.00	1,110,537.00	1,110,537.00	210.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	25,486.99	0.00	25,486.99	42,527.00	0.00	42,527.00	66.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	437,531.46	0.00	437,531.46	304,993.00	0.00	304,993.00	-30.3%
Interest		8660	2,224,382.50	0.00	2,224,382.50	1,500,000.00	0.00	1,500,000.00	-32.6%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	94,192.26	609,298.80	703,491.06	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	864,786.47	0.00	864,786.47	864,631.00	0.00	864,631.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	0.00	0.00	0.0%
All Other Local Revenue		8699	6,640,995.58	4,241,083.16	10,882,078.74	5,753,563.00	2,979,059.00	8,732,622.00	-19.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,287,375.26</b>	<b>5,208,604.59</b>	<b>15,495,979.85</b>	<b>8,465,714.00</b>	<b>4,089,596.00</b>	<b>12,555,310.00</b>	<b>-19.0%</b>
<b>TOTAL, REVENUES</b>			<b>717,286,696.78</b>	<b>157,911,066.09</b>	<b>875,197,762.87</b>	<b>720,904,434.00</b>	<b>173,486,864.00</b>	<b>894,391,298.00</b>	<b>2.2%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	231,877,725.31	52,315,715.64	284,193,440.95	250,147,762.00	55,529,314.00	305,677,076.00	7.6%
Certificated Pupil Support Salaries		1200	11,609,533.26	10,245,371.79	21,854,905.05	14,419,076.00	11,509,305.00	25,928,381.00	18.6%
Certificated Supervisors' and Administrators' Salaries		1300	32,216,650.39	5,143,601.19	37,360,251.58	35,380,524.00	5,644,105.00	41,024,629.00	9.8%
Other Certificated Salaries		1900	3,754,785.91	9,942,403.15	13,697,189.06	4,705,835.00	10,036,722.00	14,742,557.00	7.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>279,458,694.87</b>	<b>77,647,091.77</b>	<b>357,105,786.64</b>	<b>304,653,197.00</b>	<b>82,719,446.00</b>	<b>387,372,643.00</b>	<b>8.5%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	3,481,177.73	19,819,510.43	23,300,688.16	2,809,220.00	19,741,760.00	22,550,980.00	-3.2%
Classified Support Salaries		2200	37,222,257.43	13,426,926.06	50,649,183.49	41,328,013.00	13,857,912.00	55,185,925.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	7,615,385.88	1,806,498.95	9,421,884.83	8,094,564.00	1,921,949.00	10,016,513.00	6.3%
Clerical, Technical and Office Salaries		2400	22,630,247.22	2,976,667.31	25,606,914.53	24,121,562.00	2,857,148.00	26,978,710.00	5.4%
Other Classified Salaries		2900	4,325,485.58	567,838.62	4,893,324.20	3,134,108.00	575,109.00	3,709,217.00	-24.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>75,274,553.84</b>	<b>38,597,441.37</b>	<b>113,871,995.21</b>	<b>79,487,467.00</b>	<b>38,953,878.00</b>	<b>118,441,345.00</b>	<b>4.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	34,181,632.79	29,891,250.99	64,072,883.78	43,635,212.00	32,642,545.00	76,277,757.00	19.0%
PERS		3201-3202	8,871,447.66	4,591,361.55	13,462,809.21	11,251,055.00	5,491,158.00	16,742,213.00	24.4%
OASDI/Medicare/Alternative		3301-3302	9,093,129.68	3,825,426.05	12,918,555.73	10,089,395.00	4,026,136.00	14,115,531.00	9.3%
Health and Welfare Benefits		3401-3402	52,415,591.25	20,301,900.51	72,717,491.76	64,156,887.00	23,438,396.00	87,595,283.00	20.5%
Unemployment Insurance		3501-3502	169,497.87	55,884.44	225,382.31	190,927.00	60,947.00	251,874.00	11.8%
Workers' Compensation		3601-3602	5,222,947.15	1,711,847.05	6,934,794.20	6,182,261.00	1,961,191.00	8,143,452.00	17.4%
OPEB, Allocated		3701-3702	28,207,283.59	10,930,344.17	39,137,627.76	26,221,644.00	9,572,951.00	35,794,595.00	-8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	306,921.13	164,863.28	471,784.41	492,057.00	205,039.00	697,096.00	47.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>138,468,451.12</b>	<b>71,472,878.04</b>	<b>209,941,329.16</b>	<b>162,219,438.00</b>	<b>77,398,363.00</b>	<b>239,617,801.00</b>	<b>14.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	(3,850,501.21)	1,551,025.58	(2,299,475.63)	5,849,003.00	1,300,000.00	7,149,003.00	-410.9%
Books and Other Reference Materials		4200	381,325.67	1,657,057.25	2,038,382.92	1,014,410.00	1,928,599.00	2,943,009.00	44.4%
Materials and Supplies		4300	18,680,264.17	9,544,789.14	28,225,053.31	20,204,850.00	9,471,112.00	29,675,962.00	5.1%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	11,781,967.91	2,512,432.41	14,294,400.32	10,864,680.00	1,494,195.00	12,358,875.00	-13.5%
Food		4700	2,634.88	1,983,872.89	1,986,507.77	5,182.00	1,992,064.00	1,997,246.00	0.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>26,995,691.42</b>	<b>17,249,177.27</b>	<b>44,244,868.69</b>	<b>37,938,125.00</b>	<b>16,185,970.00</b>	<b>54,124,095.00</b>	<b>22.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	17,535,200.70	10,116,122.04	27,651,322.74	16,053,119.00	7,704,205.00	23,757,324.00	-14.1%
Travel and Conferences		5200	1,130,272.64	1,334,936.32	2,465,208.96	1,508,856.00	1,323,882.00	2,832,738.00	14.9%
Dues and Memberships		5300	121,558.39	8,629.00	130,187.39	126,856.00	2,100.00	128,956.00	-0.9%
Insurance		5400 - 5450	3,914,910.77	1,296,160.17	5,211,070.94	3,350,567.00	1,064,567.00	4,415,134.00	-15.3%
Operations and Housekeeping Services		5500	21,327,885.11	53,798.55	21,381,683.66	21,428,698.00	65,184.00	21,493,882.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,583,731.39	1,712,547.71	7,296,279.10	4,977,956.00	2,564,603.00	7,542,559.00	3.4%
Transfers of Direct Costs		5710	(2,028,239.24)	2,028,239.24	0.00	(1,951,872.00)	1,951,872.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(70,673.75)	(1,420,685.67)	(1,491,359.42)	(78,158.00)	(1,568,405.00)	(1,646,563.00)	10.4%
Professional/Consulting Services and Operating Expenditures		5800	12,285,733.30	7,094,316.37	19,380,049.67	17,150,882.00	18,996,529.00	36,147,411.00	86.5%
Communications		5900	1,881,121.71	17,140.77	1,898,262.48	2,312,592.00	55,721.00	2,368,313.00	24.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>61,681,501.02</b>	<b>22,241,204.50</b>	<b>83,922,705.52</b>	<b>64,879,496.00</b>	<b>32,160,258.00</b>	<b>97,039,754.00</b>	<b>15.6%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	56,971.25	0.00	56,971.25	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	708,448.70	89,551.80	798,000.50	19,196,956.00	858,995.00	20,055,951.00	2413.3%
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	546,364.43	943,493.37	1,489,857.80	675,592.00	1,562,636.00	2,238,228.00	50.2%
Equipment Replacement		6500	222,110.90	398,704.73	620,815.63	5,268,175.00	849,089.00	6,117,264.00	885.4%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,533,895.28</b>	<b>1,431,749.90</b>	<b>2,965,645.18</b>	<b>25,140,723.00</b>	<b>3,270,720.00</b>	<b>28,411,443.00</b>	<b>858.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	24,374.40	0.00	24,374.40	51,067.00	0.00	51,067.00	109.5%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	985,189.31	1,205,690.22	2,190,879.53	1,033,834.00	580,000.00	1,613,834.00	-26.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	803,860.00	0.00	803,860.00	907,951.00	0.00	907,951.00	12.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,813,423.71</b>	<b>1,205,690.22</b>	<b>3,019,113.93</b>	<b>1,992,852.00</b>	<b>580,000.00</b>	<b>2,572,852.00</b>	<b>-14.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(6,379,776.21)	6,379,776.21	0.00	(7,997,956.00)	7,997,956.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,158,957.47)	0.00	(2,158,957.47)	(2,526,607.00)	0.00	(2,526,607.00)	17.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(8,538,733.68)</b>	<b>6,379,776.21</b>	<b>(2,158,957.47)</b>	<b>(10,524,563.00)</b>	<b>7,997,956.00</b>	<b>(2,526,607.00)</b>	<b>17.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>576,687,477.58</b>	<b>236,225,009.28</b>	<b>812,912,486.86</b>	<b>665,786,735.00</b>	<b>259,266,591.00</b>	<b>925,053,326.00</b>	<b>13.8%</b>



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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	29,462.66	1,628,470.60	1,657,933.26	18,300.00	3,356,409.00	3,374,709.00	103.5%
(a) TOTAL, INTERFUND TRANSFERS IN			29,462.66	1,628,470.60	1,657,933.26	18,300.00	3,356,409.00	3,374,709.00	103.5%
<b>INTERFUND TRANSFERS OUT</b>									
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	2,411,261.31	1,628,470.60	4,039,731.91	1,500,000.00	3,356,409.00	4,856,409.00	20.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,411,261.31	1,628,470.60	4,039,731.91	1,500,000.00	3,356,409.00	4,856,409.00	20.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(77,501,120.70)	77,501,120.70	0.00	(84,018,316.00)	84,018,316.00	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			(77,501,120.70)	77,501,120.70	0.00	(84,018,316.00)	84,018,316.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(79,882,919.35)	77,501,120.70	(2,381,798.65)	(85,500,016.00)	84,018,316.00	(1,481,700.00)	-37.8%

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	677,760,960.16	0.00	677,760,960.16	699,048,126.00	0.00	699,048,126.00	3.1%
2) Federal Revenue		8100-8299	267,896.00	74,493,128.58	74,761,024.58	0.00	81,941,706.00	81,941,706.00	9.6%
3) Other State Revenue		8300-8599	28,970,465.36	78,209,332.92	107,179,798.28	13,390,594.00	87,455,562.00	100,846,156.00	-5.9%
4) Other Local Revenue		8600-8799	10,287,375.26	5,208,604.59	15,495,979.85	8,465,714.00	4,089,596.00	12,555,310.00	-19.0%
5) TOTAL, REVENUES			717,286,696.78	157,911,066.09	875,197,762.87	720,904,434.00	173,486,864.00	894,391,298.00	2.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		342,171,258.81	136,615,359.32	478,786,618.13	378,437,648.00	143,514,858.00	521,952,506.00	9.0%
2) Instruction - Related Services	2000-2999		73,793,764.59	32,058,119.44	105,851,884.03	87,687,611.00	33,410,465.00	121,098,076.00	14.4%
3) Pupil Services	3000-3999		43,087,814.10	31,164,777.70	74,252,591.80	56,987,218.00	30,423,612.00	87,410,830.00	17.7%
4) Ancillary Services	4000-4999		14,120,743.42	4,105,049.90	18,225,793.32	17,285,873.00	4,522,641.00	21,808,514.00	19.7%
5) Community Services	5000-5999		2,516,888.54	40,606.37	2,557,494.91	2,224,650.00	25,095.00	2,249,745.00	-12.0%
6) Enterprise	6000-6999		1,938,715.78	39,711.00	1,978,426.78	2,248,036.00	47,406.00	2,295,442.00	16.0%
7) General Administration	7000-7999		26,826,171.34	6,771,946.78	33,598,118.12	27,982,489.00	8,457,540.00	36,440,029.00	8.5%
8) Plant Services	8000-8999		70,418,697.29	24,223,748.55	94,642,445.84	90,940,358.00	38,284,974.00	129,225,332.00	36.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,813,423.71	1,205,690.22	3,019,113.93	1,992,852.00	580,000.00	2,572,852.00	-14.8%
10) TOTAL, EXPENDITURES			576,687,477.58	236,225,009.28	812,912,486.86	665,786,735.00	259,266,591.00	925,053,326.00	13.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			140,599,219.20	(78,313,943.19)	62,285,276.01	55,117,699.00	(85,779,727.00)	(30,662,028.00)	-149.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	29,462.66	1,628,470.60	1,657,933.26	18,300.00	3,356,409.00	3,374,709.00	103.5%
b) Transfers Out		7600-7629	2,411,261.31	1,628,470.60	4,039,731.91	1,500,000.00	3,356,409.00	4,856,409.00	20.2%
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	(77,501,120.70)	77,501,120.70	0.00	(84,018,316.00)	84,018,316.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(79,882,919.35)	77,501,120.70	(2,381,798.65)	(85,500,016.00)	84,018,316.00	(1,481,700.00)	-37.8%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			60,716,299.85	(812,822.49)	59,903,477.36	(30,382,317.00)	(1,761,411.00)	(32,143,728.00)	-153.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	87,169,962.79	8,741,396.74	95,911,359.53	147,886,262.64	7,928,574.25	155,814,836.89	62.5%
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)			87,169,962.79	8,741,396.74	95,911,359.53	147,886,262.64	7,928,574.25	155,814,836.89	62.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,169,962.79	8,741,396.74	95,911,359.53	147,886,262.64	7,928,574.25	155,814,836.89	62.5%
2) Ending Balance, June 30 (E + F1e)			147,886,262.64	7,928,574.25	155,814,836.89	117,503,945.64	6,167,163.25	123,671,108.89	-20.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	88,929.06	0.00	88,929.06	39,928.73	0.00	39,928.73	-55.1%
Stores		9712	1,418,427.98	0.00	1,418,427.98	1,632,377.94	0.00	1,632,377.94	15.1%
Prepaid Expenditures		9713	368,475.36	0.00	368,475.36	191,559.54	0.00	191,559.54	-48.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,928,574.25	7,928,574.25	0.00	6,167,163.25	6,167,163.25	-22.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	64,188,465.00	0.00	64,188,465.00	16,400,000.00	0.00	16,400,000.00	-74.5%
Textbooks	0000	9780	16,100,000.00		16,100,000.00				
Facility Projects One-Time	0000	9780	12,919,474.00		12,919,474.00				
Salary Negotiations	0000	9780	11,300,000.00		11,300,000.00				
Design Science Facility Project	0000	9780	6,000,000.00		6,000,000.00				
New CTE School	0000	9780	6,000,000.00		6,000,000.00				
Technology One-Time	0000	9780	5,122,506.00		5,122,506.00				
Ongoing Routine Maintenance One-Time	0000	9780	3,057,996.00		3,057,996.00				
Professional Learning Carryover	0000	9780	1,439,450.00		1,439,450.00				
Fresno High CTE	0000	9780	1,000,000.00		1,000,000.00				
Extended Day	0000	9780	588,850.00		588,850.00				
Donations	0000	9780	345,436.00		345,436.00				
Transportation Grant Project Support	0000	9780	138,554.00		138,554.00				

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

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)	
Secondary Science Lab Equipment	0000	9780	106,654.00		106,654.00				
ELA Curriculum Adoption	0000	9780	69,545.00		69,545.00				
New CTE Facility	0000	9780				6,000,000.00		6,000,000.00	
Textbooks	0000	9780				10,400,000.00		10,400,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	81,821,965.24	0.00	81,821,965.24	99,240,079.43	0.00	99,240,079.43	21.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
6230	California Clean Energy Jobs Act	4,131,134.36	4,131,134.36
6264	Educator Effectiveness (15-16)	1,816,672.34	55,261.34
7338	College Readiness Block Grant	1,980,767.55	1,980,767.55
Total, Restricted Balance		7,928,574.25	6,167,163.25

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,396,790.00	1,333,695.00	-4.5%
3) Other State Revenue		8300-8599	5,472,576.25	5,686,822.00	3.9%
4) Other Local Revenue		8600-8799	1,032,723.11	1,102,608.00	6.8%
5) TOTAL, REVENUES			7,902,089.36	8,123,125.00	2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,550,909.49	2,719,262.00	6.6%
2) Classified Salaries		2000-2999	1,418,774.44	1,586,732.00	11.8%
3) Employee Benefits		3000-3999	1,767,207.15	2,181,387.00	23.4%
4) Books and Supplies		4000-4999	788,142.48	420,084.00	-46.7%
5) Services and Other Operating Expenditures		5000-5999	925,377.94	2,057,668.00	122.4%
6) Capital Outlay		6000-6999	17,707.90	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	171,271.63	189,400.00	10.6%
9) TOTAL, EXPENDITURES			7,639,391.03	9,154,533.00	19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			262,698.33	(1,031,408.00)	-492.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			262,698.33	(1,031,408.00)	-492.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	814,781.33	1,077,479.66	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			814,781.33	1,077,479.66	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,781.33	1,077,479.66	32.2%
2) Ending Balance, June 30 (E + F1e)			1,077,479.66	46,071.66	-95.7%
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	1,630.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	713,466.97	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	362,382.69	362,382.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(316,311.03)	New



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	794,697.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,286.06		
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	307,695.26		
4) Due from Grantor Government		9290	1,294,269.52		
5) Due from Other Funds		9310	308,221.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,630.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,711,800.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	146,718.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,487,601.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,634,320.42		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,077,479.66		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
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	250,841.00	250,841.00	0.0%
All Other Federal Revenue	All Other	8290	1,145,949.00	1,082,854.00	-5.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,396,790.00</b>	<b>1,333,695.00</b>	<b>-4.5%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	4,963,000.25	5,289,429.00	6.6%
All Other State Revenue	All Other	8590	509,576.00	397,393.00	-22.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,472,576.25</b>	<b>5,686,822.00</b>	<b>3.9%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	2,502.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	284,042.08	298,304.00	5.0%
Interagency Services		8677	668,547.09	753,804.00	12.8%
Other Local Revenue					
All Other Local Revenue		8699	77,630.98	50,500.00	-34.9%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,032,723.11</b>	<b>1,102,608.00</b>	<b>6.8%</b>
<b>TOTAL, REVENUES</b>			<b>7,902,089.36</b>	<b>8,123,125.00</b>	<b>2.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,591,115.64	1,765,496.00	11.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	825,135.72	950,537.00	15.2%
Other Certificated Salaries		1900	134,658.13	3,229.00	-97.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,550,909.49</b>	<b>2,719,262.00</b>	<b>6.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	494,176.66	579,000.00	17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	863,934.33	942,732.00	9.1%
Other Classified Salaries		2900	60,663.45	65,000.00	7.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,418,774.44</b>	<b>1,586,732.00</b>	<b>11.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	419,170.47	512,133.00	22.2%
PERS		3201-3202	181,430.98	250,487.00	38.1%
OASDI/Medicare/Alternative		3301-3302	139,869.36	169,346.00	21.1%
Health and Welfare Benefits		3401-3402	623,627.37	831,581.00	33.3%
Unemployment Insurance		3501-3502	1,875.95	2,153.00	14.8%
Workers' Compensation		3601-3602	58,394.00	69,499.00	19.0%
OPEB, Allocated		3701-3702	335,799.32	334,744.00	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,039.70	11,444.00	62.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,767,207.15</b>	<b>2,181,387.00</b>	<b>23.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	8,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	504,455.78	412,084.00	-18.3%
Noncapitalized Equipment		4400	283,686.70	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>788,142.48</b>	<b>420,084.00</b>	<b>-46.7%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	68,927.30	72,285.00	4.9%
Travel and Conferences		5200	62,714.88	19,118.00	-69.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	44,588.87	37,726.00	-15.4%
Operations and Housekeeping Services		5500	286,602.06	279,160.00	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,389.34	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	134,539.41	78,531.00	-41.6%
Professional/Consulting Services and Operating Expenditures		5800	177,574.67	1,570,848.00	784.6%
Communications		5900	41.41	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>925,377.94</b>	<b>2,057,668.00</b>	<b>122.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	17,707.90	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>17,707.90</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	171,271.63	189,400.00	10.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			171,271.63	189,400.00	10.6%
<b>TOTAL, EXPENDITURES</b>			7,639,391.03	9,154,533.00	19.8%

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

Unaudited Actuals  
Adult Education Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,396,790.00	1,333,695.00	-4.5%
3) Other State Revenue		8300-8599	5,472,576.25	5,686,822.00	3.9%
4) Other Local Revenue		8600-8799	1,032,723.11	1,102,608.00	6.8%
5) TOTAL, REVENUES			7,902,089.36	8,123,125.00	2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,684,722.39	3,033,641.00	13.0%
2) Instruction - Related Services	2000-2999		3,562,370.56	4,547,764.00	27.7%
3) Pupil Services	3000-3999		166,966.06	214,616.00	28.5%
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		143,429.88	218,196.00	52.1%
7) General Administration	7000-7999		171,271.63	189,400.00	10.6%
8) Plant Services	8000-8999		910,630.51	950,916.00	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,639,391.03	9,154,533.00	19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			262,698.33	(1,031,408.00)	-492.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			262,698.33	(1,031,408.00)	-492.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	814,781.33	1,077,479.66	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			814,781.33	1,077,479.66	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,781.33	1,077,479.66	32.2%
2) Ending Balance, June 30 (E + F1e)					
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	1,630.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	713,466.97	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	362,382.69	362,382.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(316,311.03)	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
6391	Adult Education Block Grant Program	713,466.97	0.00
Total, Restricted Balance		713,466.97	0.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,532.00	385,178.00	1.2%
3) Other State Revenue		8300-8599	12,601,377.26	13,297,423.00	5.5%
4) Other Local Revenue		8600-8799	196,918.35	18,000.00	-90.9%
5) TOTAL, REVENUES			13,178,827.61	13,700,601.00	4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,788,254.53	5,254,275.00	9.7%
2) Classified Salaries		2000-2999	3,367,327.13	3,167,730.00	-5.9%
3) Employee Benefits		3000-3999	4,124,856.16	4,437,548.00	7.6%
4) Books and Supplies		4000-4999	109,188.03	172,317.00	57.8%
5) Services and Other Operating Expenditures		5000-5999	371,949.43	187,635.00	-49.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	417,252.33	481,096.00	15.3%
9) TOTAL, EXPENDITURES			13,178,827.61	13,700,601.00	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	688,625.78		
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	14,964.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,756,531.58		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,460,122.25		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	260,950.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,978,571.69		
4) Current Loans		9640			
5) Unearned Revenue		9650	220,600.00		
6) TOTAL, LIABILITIES			2,460,122.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	380,532.00	385,178.00	1.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>380,532.00</b>	<b>385,178.00</b>	<b>1.2%</b>
<b>OTHER STATE REVENUE</b>					
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	12,309,309.97	13,075,766.00	6.2%
All Other State Revenue	All Other	8590	292,067.29	221,657.00	-24.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,601,377.26</b>	<b>13,297,423.00</b>	<b>5.5%</b>
<b>OTHER LOCAL REVENUE</b>					
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	15,354.64	10,000.00	-34.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,356.00	8,000.00	490.0%
Interagency Services		8677	180,207.71	0.00	-100.0%
All Other Fees and Contracts		8689	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>196,918.35</b>	<b>18,000.00</b>	<b>-90.9%</b>
<b>TOTAL, REVENUES</b>			<b>13,178,827.61</b>	<b>13,700,601.00</b>	<b>4.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,672,023.69	4,901,532.00	4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,230.84	121,584.00	4.6%
Other Certificated Salaries		1900	0.00	231,159.00	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>4,788,254.53</b>	<b>5,254,275.00</b>	<b>9.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,232,781.29	2,933,128.00	-9.3%
Classified Support Salaries		2200	0.00	51,301.00	New
Classified Supervisors' and Administrators' Salaries		2300	1,641.42	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	132,904.42	183,301.00	37.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,367,327.13</b>	<b>3,167,730.00</b>	<b>-5.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	840,541.18	901,910.00	7.3%
PERS		3201-3202	257,352.86	238,783.00	-7.2%
OASDI/Medicare/Alternative		3301-3302	285,277.51	264,422.00	-7.3%
Health and Welfare Benefits		3401-3402	1,676,873.74	2,037,270.00	21.5%
Unemployment Insurance		3501-3502	3,938.44	4,176.00	6.0%
Workers' Compensation		3601-3602	120,081.81	135,763.00	13.1%
OPEB, Allocated		3701-3702	920,875.13	832,074.00	-9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,915.49	23,150.00	16.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,124,856.16</b>	<b>4,437,548.00</b>	<b>7.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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	108,573.20	167,317.00	54.1%
Noncapitalized Equipment		4400	614.83	5,000.00	713.2%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>109,188.03</b>	<b>172,317.00</b>	<b>57.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	157,698.00	0.00	-100.0%
Travel and Conferences		5200	9,067.06	5,000.00	-44.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	90,586.73	73,635.00	-18.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,591.34	23,500.00	102.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,488.79	30,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,500.00	55,000.00	-24.1%
Communications		5900	17.51	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>371,949.43</b>	<b>187,635.00</b>	<b>-49.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	417,252.33	481,096.00	15.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>417,252.33</b>	<b>481,096.00</b>	<b>15.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,178,827.61</b>	<b>13,700,601.00</b>	<b>4.0%</b>



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	380,532.00	385,178.00	1.2%
3) Other State Revenue		8300-8599	12,601,377.26	13,297,423.00	5.5%
4) Other Local Revenue		8600-8799	196,918.35	18,000.00	-90.9%
5) TOTAL, REVENUES			13,178,827.61	13,700,601.00	4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		11,502,443.09	10,441,500.00	-9.2%
2) Instruction - Related Services	2000-2999		349,260.58	811,288.00	132.3%
3) Pupil Services	3000-3999		509.00	500.00	-1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		909,362.61	1,966,217.00	116.2%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		417,252.33	481,096.00	15.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,178,827.61	13,700,601.00	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,375,856.11	49,178,681.00	-0.4%
3) Other State Revenue		8300-8599	3,399,086.01	3,349,582.00	-1.5%
4) Other Local Revenue		8600-8799	1,106,743.31	995,982.00	-10.0%
5) TOTAL, REVENUES			53,881,685.43	53,524,245.00	-0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,195,395.46	12,399,978.00	1.7%
3) Employee Benefits		3000-3999	8,121,003.21	9,150,360.00	12.7%
4) Books and Supplies		4000-4999	23,058,042.27	25,824,657.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	3,049,149.42	3,415,978.00	12.0%
6) Capital Outlay		6000-6999	141,112.16	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	1,570,433.51	1,856,111.00	18.2%
9) TOTAL, EXPENDITURES			48,135,136.03	52,647,084.00	9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,746,549.40	877,161.00	-84.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,746,549.40	877,161.00	-84.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,776,636.45	16,523,185.85	53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,776,636.45	16,523,185.85	53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,776,636.45	16,523,185.85	53.3%
2) Ending Balance, June 30 (E + F1e)			16,523,185.85	17,400,346.85	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	736,206.81	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,786,979.04	17,400,346.85	10.2%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,690,251.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,495,786.71		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,953,966.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	736,206.81		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			24,876,211.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,194,930.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,158,094.58		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,353,025.29		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,523,185.85		

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	49,279,336.19	49,178,681.00	-0.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	96,519.92	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>49,375,856.11</b>	<b>49,178,681.00</b>	<b>-0.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,396,890.60	3,349,582.00	-1.4%
All Other State Revenue		8590	2,195.41	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,399,086.01</b>	<b>3,349,582.00</b>	<b>-1.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	173,802.22	362,285.00	108.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	373,805.74	286,830.00	-23.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	559,135.35	346,867.00	-38.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,106,743.31</b>	<b>995,982.00</b>	<b>-10.0%</b>
<b>TOTAL, REVENUES</b>			<b>53,881,685.43</b>	<b>53,524,245.00</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	10,099,273.12	10,471,297.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	693,706.01	693,573.00	0.0%
Clerical, Technical and Office Salaries		2400	490,468.37	560,732.00	14.3%
Other Classified Salaries		2900	911,947.96	674,376.00	-26.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>12,195,395.46</b>	<b>12,399,978.00</b>	<b>1.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,219.94	0.00	-100.0%
PERS		3201-3202	1,292,789.94	1,610,393.00	24.6%
OASDI/Medicare/Alternative		3301-3302	804,528.54	846,446.00	5.2%
Health and Welfare Benefits		3401-3402	3,758,666.89	4,541,923.00	20.8%
Unemployment Insurance		3501-3502	6,771.14	6,212.00	-8.3%
Workers' Compensation		3601-3602	178,588.35	199,908.00	11.9%
OPEB, Allocated		3701-3702	2,023,897.52	1,854,999.00	-8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	53,540.89	90,479.00	69.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,121,003.21</b>	<b>9,150,360.00</b>	<b>12.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,248,770.58	2,831,944.00	25.9%
Noncapitalized Equipment		4400	289,109.47	941,000.00	225.5%
Food		4700	20,520,162.22	22,051,713.00	7.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>23,058,042.27</b>	<b>25,824,657.00</b>	<b>12.0%</b>



Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,216.47	33,100.00	36.7%
Dues and Memberships		5300	58,841.94	59,000.00	0.3%
Insurance		5400-5450	138,322.14	108,504.00	-21.6%
Operations and Housekeeping Services		5500	598,012.42	684,253.00	14.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,736,534.82	1,836,256.00	5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	379,207.06	584,865.00	54.2%
Professional/Consulting Services and Operating Expenditures		5800	90,951.33	80,000.00	-12.0%
Communications		5900	23,063.24	30,000.00	30.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,049,149.42</b>	<b>3,415,978.00</b>	<b>12.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	141,112.16	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>141,112.16</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,570,433.51	1,856,111.00	18.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,570,433.51</b>	<b>1,856,111.00</b>	<b>18.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>48,135,136.03</b>	<b>52,647,084.00</b>	<b>9.4%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,375,856.11	49,178,681.00	-0.4%
3) Other State Revenue		8300-8599	3,399,086.01	3,349,582.00	-1.5%
4) Other Local Revenue		8600-8799	1,106,743.31	995,982.00	-10.0%
5) TOTAL, REVENUES			53,881,685.43	53,524,245.00	-0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		45,897,894.49	49,856,215.00	8.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		167,327.54	355,205.00	112.3%
7) General Administration	7000-7999		1,570,433.51	1,856,111.00	18.2%
8) Plant Services	8000-8999		499,480.49	579,553.00	16.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			48,135,136.03	52,647,084.00	9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,746,549.40	877,161.00	-84.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals  
Cafeteria Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,746,549.40	877,161.00	-84.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,776,636.45	16,523,185.85	53.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,776,636.45	16,523,185.85	53.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,776,636.45	16,523,185.85	53.3%
2) Ending Balance, June 30 (E + F1e)			16,523,185.85	17,400,346.85	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	736,206.81	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			15,786,979.04	17,400,346.85	10.2%
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%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	11,089,116.72	13,148,684.53
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	4,697,862.32	4,251,662.32
<b>Total, Restricted Balance</b>		<b>15,786,979.04</b>	<b>17,400,346.85</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,305.14	0.00	-100.0%
5) TOTAL, REVENUES			2,305.14	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	48,662.44	98,885.00	103.2%
5) Services and Other Operating Expenditures		5000-5999	2,492,903.95	5,901,115.00	136.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,541,566.39	6,000,000.00	136.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,539,261.25)	(6,000,000.00)	136.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,539,261.25	6,000,000.00	136.3%
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			2,539,261.25	6,000,000.00	136.3%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	215,244.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	555.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	188,070.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			403,869.52		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	403,869.52		
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			403,869.52		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	2,305.14	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,305.14</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,305.14</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,662.44	98,885.00	103.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			48,662.44	98,885.00	103.2%

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	957.19	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,732,429.81	4,421,786.00	155.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	230,424.87	684,473.00	197.0%
Professional/Consulting Services and Operating Expenditures		5800	529,092.08	794,856.00	50.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,492,903.95</b>	<b>5,901,115.00</b>	<b>136.7%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,541,566.39</b>	<b>6,000,000.00</b>	<b>136.1%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,539,261.25	6,000,000.00	136.3%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,539,261.25	6,000,000.00	136.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,539,261.25	6,000,000.00	136.3%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,305.14	0.00	-100.0%
5) TOTAL, REVENUES			2,305.14	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,541,566.39	6,000,000.00	136.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,541,566.39	6,000,000.00	136.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,539,261.25)	(6,000,000.00)	136.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,539,261.25	6,000,000.00	136.3%
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			2,539,261.25	6,000,000.00	136.3%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,285,820.95	168,564.00	-86.9%
5) TOTAL, REVENUES			1,285,820.95	168,564.00	-86.9%
<b>B. EXPENDITURES</b>					
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	1,013,290.39	24,000.00	-97.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,013,290.39	24,000.00	-97.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			272,530.56	144,564.00	-47.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,698,983.08	74,563,119.00	63.2%
2) Other Sources/Uses					
a) Sources		8930-8979	30,999,290.39	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,699,692.69)	(74,563,119.00)	407.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,427,162.13)	(74,418,555.00)	415.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	78,740,121.47	64,312,959.34	-18.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			78,740,121.47	64,312,959.34	-18.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			78,740,121.47	64,312,959.34	-18.3%
2) Ending Balance, June 30 (E + F1e)			64,312,959.34	(10,105,595.66)	-115.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments			64,312,959.34	0.00	-100.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	(10,105,595.66)	New
		9790			



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	67,680,889.76		
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	294,763.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	671,529.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			68,647,182.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,334,223.17		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,334,223.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			64,312,959.34		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,285,820.95	168,564.00	-86.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,285,820.95</b>	<b>168,564.00</b>	<b>-86.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,285,820.95</b>	<b>168,564.00</b>	<b>-86.9%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	1,013,290.39	24,000.00	-97.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,013,290.39</b>	<b>24,000.00</b>	<b>-97.6%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Other Transfers Out</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,013,290.39</b>	<b>24,000.00</b>	<b>-97.6%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	45,698,983.08	74,563,119.00	63.2%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>45,698,983.08</b>	<b>74,563,119.00</b>	<b>63.2%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	30,010,000.00	0.00	-100.0%
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	989,290.39	0.00	-100.0%
(c) TOTAL, SOURCES			30,999,290.39	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(14,699,692.69)	(74,563,119.00)	407.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,285,820.95	168,564.00	-86.9%
5) TOTAL, REVENUES			1,285,820.95	168,564.00	-86.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,013,290.39	24,000.00	-97.6%
10) TOTAL, EXPENDITURES			1,013,290.39	24,000.00	-97.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			272,530.56	144,564.00	-47.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,698,983.08	74,563,119.00	63.2%
2) Other Sources/Uses					
a) Sources		8930-8979	30,999,290.39	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,699,692.69)	(74,563,119.00)	407.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,427,162.13)	(74,418,555.00)	415.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,740,121.47	64,312,959.34	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,740,121.47	64,312,959.34	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,740,121.47	64,312,959.34	-18.3%
2) Ending Balance, June 30 (E + F1e)			64,312,959.34	(10,105,595.66)	-115.7%
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					
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	64,312,959.34	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(10,105,595.66)	New



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,005,452.00	635,000.00	-36.8%
5) TOTAL, REVENUES			1,005,452.00	635,000.00	-36.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,720.52	0.00	-100.0%
3) Employee Benefits		3000-3999	12,549.70	0.00	-100.0%
4) Books and Supplies		4000-4999	77,512.57	68,000.00	-12.3%
5) Services and Other Operating Expenditures		5000-5999	1,165,833.22	1,432,000.00	22.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,284,616.01	1,500,000.00	16.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(279,164.01)	(865,000.00)	209.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,462.66	18,300.00	-37.9%
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			(29,462.66)	(18,300.00)	-37.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(308,626.67)	(883,300.00)	186.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,613,201.60	1,304,574.93	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,613,201.60	1,304,574.93	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,613,201.60	1,304,574.93	-19.1%
2) Ending Balance, June 30 (E + F1e)			1,304,574.93	421,274.93	-67.7%
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	1,304,574.93	421,274.93	-67.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,754,025.37		
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	12,601.08		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,072.86		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,772,699.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	451,242.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,881.77		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			468,124.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,304,574.93		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	23,363.50	25,000.00	7.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	982,088.50	610,000.00	-37.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,005,452.00</b>	<b>635,000.00</b>	<b>-36.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,005,452.00</b>	<b>635,000.00</b>	<b>-36.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	21,661.65	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	3,035.78	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	4,023.09	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>28,720.52</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,971.82	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,025.77	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,969.60	0.00	-100.0%
Unemployment Insurance		3501-3502	13.26	0.00	-100.0%
Workers' Compensation		3601-3602	403.64	0.00	-100.0%
OPEB, Allocated		3701-3702	2,137.48	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28.13	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>12,549.70</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	77,512.57	68,000.00	-12.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>77,512.57</b>	<b>68,000.00</b>	<b>-12.3%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	267.97	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,966.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,338.54	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,108,260.71	1,432,000.00	29.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,165,833.22</b>	<b>1,432,000.00</b>	<b>22.8%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,284,616.01</b>	<b>1,500,000.00</b>	<b>16.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	29,462.66	18,300.00	-37.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			29,462.66	18,300.00	-37.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(29,462.66)	(18,300.00)	-37.9%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,005,452.00	635,000.00	-36.8%
5) TOTAL, REVENUES			1,005,452.00	635,000.00	-36.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,284,616.01	1,500,000.00	16.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,284,616.01	1,500,000.00	16.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(279,164.01)	(865,000.00)	209.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	29,462.66	18,300.00	-37.9%
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			(29,462.66)	(18,300.00)	-37.9%



Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(308,626.67)	(883,300.00)	186.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,613,201.60	1,304,574.93	-19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,613,201.60	1,304,574.93	-19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,613,201.60	1,304,574.93	-19.1%
2) Ending Balance, June 30 (E + F1e)			1,304,574.93	421,274.93	-67.7%
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	1,304,574.93	421,274.93	-67.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	96,241.34	1,325.00	-98.6%
5) TOTAL, REVENUES			96,241.34	1,325.00	-98.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	408,144.28	41,766.00	-89.8%
3) Employee Benefits		3000-3999	186,872.72	7,917.00	-95.8%
4) Books and Supplies		4000-4999	3,474.26	197,745.76	5591.7%
5) Services and Other Operating Expenditures		5000-5999	2,933,426.66	3,536,821.00	20.6%
6) Capital Outlay		6000-6999	33,847,260.22	75,264,445.00	122.4%
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			37,379,178.14	79,048,694.76	111.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,282,936.80)	(79,047,369.76)	112.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,070,512.48	68,563,119.00	55.6%
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			44,070,512.48	68,563,119.00	55.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,787,575.68	(10,484,250.76)	-254.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,707,973.76	17,495,549.44	63.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,707,973.76	17,495,549.44	63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,707,973.76	17,495,549.44	63.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	17,495,549.44	7,011,298.68	-59.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,787,815.08		
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	47,710.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,913,139.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,748,664.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,253,114.88		
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			3,253,114.88		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			17,495,549.44		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	96,241.34	1,325.00	-98.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>96,241.34</b>	<b>1,325.00</b>	<b>-98.6%</b>
<b>TOTAL, REVENUES</b>			<b>96,241.34</b>	<b>1,325.00</b>	<b>-98.6%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	321,931.93	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	21,912.08	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	64,300.27	41,766.00	-35.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>408,144.28</b>	<b>41,766.00</b>	<b>-89.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	5,254.00	New
PERS		3201-3202	56,411.81	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	29,897.05	2,030.00	-93.2%
Health and Welfare Benefits		3401-3402	61,088.23	0.00	-100.0%
Unemployment Insurance		3501-3502	195.54	21.00	-89.3%
Workers' Compensation		3601-3602	5,929.21	612.00	-89.7%
OPEB, Allocated		3701-3702	32,893.64	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	457.24	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>186,872.72</b>	<b>7,917.00</b>	<b>-95.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,474.26	197,745.76	5591.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,474.26</b>	<b>197,745.76</b>	<b>5591.7%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	3,819.42	317.00	-91.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,389,104.79	2,077,459.00	49.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	590,894.16	120,930.00	-79.5%
Professional/Consulting Services and Operating Expenditures		5800	949,608.29	1,338,115.00	40.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,933,426.66</b>	<b>3,536,821.00</b>	<b>20.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	3,597,425.74	592,171.00	-83.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,451,195.47	74,281,329.00	152.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	798,639.01	390,945.00	-51.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>33,847,260.22</b>	<b>75,264,445.00</b>	<b>122.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>37,379,178.14</b>	<b>79,048,694.76</b>	<b>111.5%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	44,070,512.48	68,563,119.00	55.6%
(a) TOTAL, INTERFUND TRANSFERS IN			44,070,512.48	68,563,119.00	55.6%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			44,070,512.48	68,563,119.00	55.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	96,241.34	1,325.00	-98.6%
5) TOTAL, REVENUES			96,241.34	1,325.00	-98.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		37,379,178.14	79,048,694.76	111.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			37,379,178.14	79,048,694.76	111.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(37,282,936.80)	(79,047,369.76)	112.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	44,070,512.48	68,563,119.00	55.6%
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			44,070,512.48	68,563,119.00	55.6%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,787,575.68	(10,484,250.76)	-254.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,707,973.76	17,495,549.44	63.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,707,973.76	17,495,549.44	63.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,707,973.76	17,495,549.44	63.4%
2) Ending Balance, June 30 (E + F1e)					
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					
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	17,495,549.44	7,011,298.68	-59.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	230,137.94	34,071.00	-85.2%
5) TOTAL, REVENUES			230,137.94	34,071.00	-85.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	317,345.98	0.00	-100.0%
3) Employee Benefits		3000-3999	132,322.31	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,049.90	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			463,718.19	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(233,580.25)	34,071.00	-114.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	189,841.98	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			189,841.98	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(43,738.27)	34,071.00	-177.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,349,818.86	5,306,080.59	-0.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,349,818.86	5,306,080.59	-0.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,349,818.86	5,306,080.59	-0.8%
2) Ending Balance, June 30 (E + F1e)					
			5,306,080.59	5,340,151.59	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	5,306,080.59	5,340,151.59	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,962,141.62		
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	19,736.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	338,096.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,319,974.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,849.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	7,044.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,893.90		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,306,080.59		

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	75,137.60	34,071.00	-54.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	155,000.34	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>230,137.94</b>	<b>34,071.00</b>	<b>-85.2%</b>
<b>TOTAL, REVENUES</b>			<b>230,137.94</b>	<b>34,071.00</b>	<b>-85.2%</b>

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	218,148.44	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	24,844.89	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	74,352.65	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>317,345.98</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,580.83	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	23,437.03	0.00	-100.0%
Health and Welfare Benefits		3401-3402	40,976.41	0.00	-100.0%
Unemployment Insurance		3501-3502	154.77	0.00	-100.0%
Workers' Compensation		3601-3602	4,701.68	0.00	-100.0%
OPEB, Allocated		3701-3702	22,064.21	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	407.38	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>132,322.31</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	4,239.90	0.00	-100.0%
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	9,810.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,049.90</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>463,718.19</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	189,841.98	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>189,841.98</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			189,841.98	0.00	-100.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	230,137.94	34,071.00	-85.2%
5) TOTAL, REVENUES			230,137.94	34,071.00	-85.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		463,718.19	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			463,718.19	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(233,580.25)	34,071.00	-114.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	189,841.98	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			189,841.98	0.00	-100.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(43,738.27)	34,071.00	-177.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,349,818.86	5,306,080.59	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,349,818.86	5,306,080.59	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,349,818.86	5,306,080.59	-0.8%
2) Ending Balance, June 30 (E + F1e)					
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					
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	5,306,080.59	5,340,151.59	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	450,653.06	427,888.00	-5.1%
4) Other Local Revenue		8600-8799	39,063,625.42	40,303,970.00	3.2%
5) TOTAL, REVENUES			39,514,278.48	40,731,858.00	3.1%
<b>B. EXPENDITURES</b>					
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	40,598,158.97	41,101,860.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			40,598,158.97	41,101,860.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,083,880.49)	(370,002.00)	-65.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	189,841.98	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	130,462,647.26	370,002.00	-99.7%
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			130,272,805.28	370,002.00	-99.7%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			129,188,924.79	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	30,470,899.61	159,659,824.40	424.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			30,470,899.61	159,659,824.40	424.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			30,470,899.61	159,659,824.40	424.0%
2) Ending Balance, June 30 (E + F1e)					
			159,659,824.40	159,659,824.40	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	159,659,824.40	159,659,824.40	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	33,354,806.61		
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	126,190,715.09		
3) Accounts Receivable		9200	114,302.70		
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			159,659,824.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			159,659,824.40		



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	450,653.06	427,888.00	-5.1%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			450,653.06	427,888.00	-5.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	38,728,424.32	36,948,214.00	-4.6%
Unsecured Roll		8612	2,421,177.78	2,764,402.00	14.2%
Prior Years' Taxes		8613	59,661.99	0.00	-100.0%
Supplemental Taxes		8614	361,137.35	355,322.00	-1.6%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	3,792.69	0.00	-100.0%
Interest		8660	1,013,466.89	236,032.00	-76.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,524,035.60)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			39,063,625.42	40,303,970.00	3.2%
<b>TOTAL, REVENUES</b>			39,514,278.48	40,731,858.00	3.1%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	14,020.00	14,020.00	0.0%
Debt Service - Interest		7438	18,238,843.51	12,752,016.00	-30.1%
Other Debt Service - Principal		7439	22,345,295.46	28,335,824.00	26.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>40,598,158.97</b>	<b>41,101,860.00</b>	<b>1.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>40,598,158.97</b>	<b>41,101,860.00</b>	<b>1.2%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	189,841.98	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			189,841.98	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	130,462,647.26	370,002.00	-99.7%
(c) TOTAL, SOURCES			130,462,647.26	370,002.00	-99.7%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			130,272,805.28	370,002.00	-99.7%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	450,653.06	427,888.00	-5.1%
4) Other Local Revenue		8600-8799	39,063,625.42	40,303,970.00	3.2%
5) TOTAL, REVENUES			39,514,278.48	40,731,858.00	3.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	40,598,158.97	41,101,860.00	1.2%
10) TOTAL, EXPENDITURES			40,598,158.97	41,101,860.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,083,880.49)	(370,002.00)	-65.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	189,841.98	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	130,462,647.26	370,002.00	-99.7%
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			130,272,805.28	370,002.00	-99.7%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			129,188,924.79	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,470,899.61	159,659,824.40	424.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,470,899.61	159,659,824.40	424.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,470,899.61	159,659,824.40	424.0%
2) Ending Balance, June 30 (E + F1e)			159,659,824.40	159,659,824.40	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	159,659,824.40	159,659,824.40	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
<b>A. REVENUES</b>					
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	(470.66)	0.00	-100.0%
5) TOTAL, REVENUES			(470.66)	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(470.66)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	470.66	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			470.66	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,308.88		
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	32.58		
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			8,341.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,341.46		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,341.46		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	(689.62)	0.00	-100.0%
Unsecured Roll		8612	(617.95)	0.00	-100.0%
Prior Years' Taxes		8613	407.96	0.00	-100.0%
Supplemental Taxes		8614	(77.15)	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	377.38	0.00	-100.0%
Interest		8660	128.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(470.66)	0.00	-100.0%
<b>TOTAL, REVENUES</b>			(470.66)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	470.66	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			470.66	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			470.66	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	(470.66)	0.00	-100.0%
5) TOTAL, REVENUES			(470.66)	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(470.66)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	470.66	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			470.66	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	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
<b>A. REVENUES</b>					
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	162,560,803.40	171,901,878.00	5.7%
5) TOTAL, REVENUES			162,560,803.40	171,901,878.00	5.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,291,480.84	1,492,748.00	15.6%
3) Employee Benefits		3000-3999	614,132.47	770,234.00	25.4%
4) Books and Supplies		4000-4999	46,007.00	99,858.00	117.0%
5) Services and Other Operating Expenses		5000-5999	156,500,433.73	161,537,795.00	3.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			158,452,054.04	163,900,635.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,108,749.36	8,001,243.00	94.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,108,749.36	6,001,243.00	184.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,706,204.73	11,814,954.09	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,706,204.73	11,814,954.09	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,706,204.73	11,814,954.09	21.7%
2) Ending Net Position, June 30 (E + F1e)			11,814,954.09	17,816,197.09	50.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11,814,954.09	17,816,197.09	50.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	66,341,079.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
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	208,270.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,792,572.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,018,041.44		
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			73,359,964.18		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	61,524,859.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,150.77		
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			61,545,010.09		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			11,814,954.09		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	762,334.09	738,429.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	154,325,695.33	146,584,069.00	-5.0%
All Other Fees and Contracts		8689	4,145,391.94	4,763,358.00	14.9%
Other Local Revenue					
All Other Local Revenue		8699	3,327,382.04	19,816,022.00	495.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			162,560,803.40	171,901,878.00	5.7%
<b>TOTAL, REVENUES</b>			162,560,803.40	171,901,878.00	5.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	6,243.42	12,056.00	93.1%
Classified Supervisors' and Administrators' Salaries		2300	515,872.69	520,711.00	0.9%
Clerical, Technical and Office Salaries		2400	769,364.73	956,458.00	24.3%
Other Classified Salaries		2900	0.00	3,523.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,291,480.84</b>	<b>1,492,748.00</b>	<b>15.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	162,380.66	218,922.00	34.8%
OASDI/Medicare/Alternative		3301-3302	91,442.90	107,868.00	18.0%
Health and Welfare Benefits		3401-3402	219,336.93	289,499.00	32.0%
Unemployment Insurance		3501-3502	610.57	745.00	22.0%
Workers' Compensation		3601-3602	18,508.77	24,063.00	30.0%
OPEB, Allocated		3701-3702	118,104.50	118,241.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,748.14	10,896.00	190.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>614,132.47</b>	<b>770,234.00</b>	<b>25.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,007.00	99,858.00	117.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>46,007.00</b>	<b>99,858.00</b>	<b>117.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,010.36	37,404.00	38.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,064,951.51	1,732,856.00	-16.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,466.59	147,264.00	76.4%
Professional/Consulting Services and Operating Expenditures		5800	154,264,168.67	159,554,960.00	3.4%
Communications		5900	60,836.60	65,311.00	7.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>156,500,433.73</b>	<b>161,537,795.00</b>	<b>3.2%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>158,452,054.04</b>	<b>163,900,635.00</b>	<b>3.4%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,000,000.00</b>	<b>2,000,000.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(2,000,000.00)</b>	<b>(2,000,000.00)</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
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	162,560,803.40	171,901,878.00	5.7%
5) TOTAL, REVENUES			162,560,803.40	171,901,878.00	5.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		158,452,054.04	163,900,635.00	3.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			158,452,054.04	163,900,635.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,108,749.36	8,001,243.00	94.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,108,749.36	6,001,243.00	184.6%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,706,204.73	11,814,954.09	21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,706,204.73	11,814,954.09	21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,706,204.73	11,814,954.09	21.7%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	11,814,954.09	17,816,197.09	50.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,305,630.03	1,505,483.00	-34.7%
5) TOTAL, REVENUES			2,305,630.03	1,505,483.00	-34.7%
<b>B. EXPENSES</b>					
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	27,408.25	32,337.00	18.0%
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			27,408.25	32,337.00	18.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,278,221.78	1,473,146.00	-35.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%



Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,778,221.78	4,973,146.00	-13.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,580,604.39	36,358,826.17	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,580,604.39	36,358,826.17	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,580,604.39	36,358,826.17	18.9%
2) Ending Net Position, June 30 (E + F1e)			36,358,826.17	41,331,972.17	13.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	36,358,826.17	41,331,972.17	13.7%
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
<b>G. ASSETS</b>					
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	36,358,826.17		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			36,358,826.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			36,358,826.17		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,305,630.03	1,505,483.00	-34.7%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,305,630.03</b>	<b>1,505,483.00</b>	<b>-34.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,305,630.03</b>	<b>1,505,483.00</b>	<b>-34.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,408.25	32,337.00	18.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>27,408.25</b>	<b>32,337.00</b>	<b>18.0%</b>
<b>TOTAL, EXPENSES</b>			<b>27,408.25</b>	<b>32,337.00</b>	<b>18.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,305,630.03	1,505,483.00	-34.7%
5) TOTAL, REVENUES			2,305,630.03	1,505,483.00	-34.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		27,408.25	32,337.00	18.0%
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			27,408.25	32,337.00	18.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,278,221.78	1,473,146.00	-35.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,778,221.78	4,973,146.00	-13.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	30,580,604.39	36,358,826.17	18.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,580,604.39	36,358,826.17	18.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			30,580,604.39	36,358,826.17	18.9%
2) Ending Net Position, June 30 (E + F1e)					
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	36,358,826.17	41,331,972.17	13.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
9010	Other Restricted Local	36,358,826.17	41,331,972.17
Total, Restricted Net Position		36,358,826.17	41,331,972.17



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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	66,710.46	66,266.58	66,716.91	66,827.67	66,827.67	66,827.67
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	66,710.46	66,266.58	66,716.91	66,827.67	66,827.67	66,827.67
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	25.37	27.11	27.11	14.78	14.78	14.78
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	25.37	27.11	27.11	14.78	14.78	14.78
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	66,735.83	66,293.69	66,744.02	66,842.45	66,842.45	66,842.45
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	147.43	147.43	147.43	101.24	101.24	101.24
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)	147.43	147.43	147.43	101.24	101.24	101.24
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	147.43	147.43	147.43	101.24	101.24	101.24
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	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
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	61,136,568.83		61,136,568.83	3,668,592.88		64,805,161.71
Work in Progress	57,357,934.94	128.14	57,358,063.08	43,343,656.45	18,887,877.72	81,813,841.81
Total capital assets not being depreciated	118,494,503.77	128.14	118,494,631.91	47,012,249.33	18,887,877.72	146,619,003.52
Capital assets being depreciated:						
Land Improvements	83,497,246.69		83,497,246.69	3,107,693.56		86,604,940.25
Buildings	893,247,991.78	(0.45)	893,247,991.33	12,111,591.28	45,718.10	905,313,864.51
Equipment	29,405,873.03		29,405,873.03	1,443,019.47		30,848,892.50
Total capital assets being depreciated	1,006,151,111.50	(0.45)	1,006,151,111.05	16,662,304.31	45,718.10	1,022,767,697.26
Accumulated Depreciation for:						
Land Improvements	(37,170,354.31)	2.31	(37,170,352.00)	(3,797,346.94)	2.31	(40,967,701.25)
Buildings	(299,123,414.28)		(299,123,414.28)	(22,426,579.89)	(45,718.10)	(321,504,276.07)
Equipment	(19,769,465.64)		(19,769,465.64)	(2,078,619.52)		(21,848,085.16)
Total accumulated depreciation	(356,063,234.23)	2.31	(356,063,231.92)	(28,302,546.35)	(45,715.79)	(384,320,062.48)
Total capital assets being depreciated, net	650,087,877.27	1.86	650,087,879.13	(11,640,242.04)	2.31	638,447,634.78
Governmental activity capital assets, net	768,582,381.04	130.00	768,582,511.04	35,372,007.29	18,887,880.03	785,066,638.30
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	56.69%
	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	\$444,739,323.98
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$444,739,323.98
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: Sept 13, 2017

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	357,105,786.64	301	3,602,632.36	303	353,503,154.28	305	9,964,437.94		307	343,538,716.34	309
2000 - Classified Salaries	113,871,995.21	311	2,222,530.97	313	111,649,464.24	315	6,818,893.51		317	104,830,570.73	319
3000 - Employee Benefits	209,941,329.16	321	40,821,559.55	323	169,119,769.61	325	5,759,685.10		327	163,360,084.51	329
4000 - Books, Supplies Equip Replace. (6500)	44,865,684.32	331	4,384,805.52	333	40,480,878.80	335	5,343,879.73		337	35,136,999.07	339
5000 - Services. . . & 7300 - Indirect Costs	81,763,748.05	341	5,771,288.44	343	75,992,459.61	345	11,733,540.71		347	64,258,918.90	349
<b>TOTAL</b>					<b>750,745,726.54</b>	<b>365</b>			<b>TOTAL</b>	<b>711,125,289.55</b>	<b>369</b>

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	277,488,359.22 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	22,283,280.05 380
3. STRS. . . . .		3101 & 3102	49,841,906.62 382
4. PERS. . . . .		3201 & 3202	2,556,660.60 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	5,470,076.27 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	45,707,056.46 385
7. Unemployment Insurance. . . . .		3501 & 3502	144,721.71 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	4,434,932.07 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	143,333.98 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			408,070,326.98 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			3,596,239.89
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			1,331,669.20 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			403,142,417.89 397
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. . . . .			56.69%
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) . . . . .	56.69%
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). . . . .	711,125,289.55
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	482,376,915.28		482,376,915.28	158,060,988.00	22,345,295.00	618,092,608.28	23,319,675.00
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	36,180,685.00	14,948.00	36,195,633.00	10,390,366.00	426,695.00	46,159,304.00	
Net Pension Liability	485,383,000.00	116,963,000.00	602,346,000.00			602,346,000.00	
Net OPEB Obligation	350,625,879.00		350,625,879.00	77,043,619.00	42,418,554.00	385,250,944.00	
Compensated Absences Payable	3,289,535.00		3,289,535.00		294,248.44	2,995,286.56	2,995,286.56
Governmental activities long-term liabilities	1,357,856,014.28	116,977,948.00	1,474,833,962.28	245,494,973.00	65,484,792.44	1,654,844,142.84	26,314,961.56
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2015-16 Actual</b>			<b>2016-17 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	421,189,454.86		421,189,454.86			444,739,323.98
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	66,598.05		66,598.05			66,735.83
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2015-16</b>			<b>Adjustments to 2016-17</b>		
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>B. CURRENT YEAR GANN ADA</b> (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2016-17 P2 Report</b>			<b>2017-18 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	66,735.83		66,735.83	66,842.45		66,842.45
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)			66,735.83			66,842.45
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
1. Homeowners' Exemption (Object 8021)	599,220.14		599,220.14	599,220.00		599,220.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	346,198.12		346,198.12	346,198.00		346,198.00
4. Secured Roll Taxes (Object 8041)	54,595,580.84		54,595,580.84	54,480,306.00		54,480,306.00
5. Unsecured Roll Taxes (Object 8042)	2,776,643.31		2,776,643.31	2,776,643.00		2,776,643.00
6. Prior Years' Taxes (Object 8043)	79,050.97		79,050.97	93,342.00		93,342.00
7. Supplemental Taxes (Object 8044)	1,551,433.71		1,551,433.71	1,484,858.00		1,484,858.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,655,486.79)		(1,655,486.79)	(3,600,284.00)		(3,600,284.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	14,290.59		14,290.59	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	3,900.56		3,900.56	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	6,175,584.37		6,175,584.37	5,504,061.00		5,504,061.00
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)	64,486,415.82	0.00	64,486,415.82	61,684,344.00	0.00	61,684,344.00
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)	64,486,415.82	0.00	64,486,415.82	61,684,344.00	0.00	61,684,344.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			6,390,931.19			7,333,916.00
<b>OTHER EXCLUSIONS</b>						
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)			6,390,931.19			7,333,916.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	616,396,190.63		616,396,190.63	641,499,535.00		641,499,535.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	6,630.73		6,630.73	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	616,402,821.36	0.00	616,402,821.36	641,499,535.00	0.00	641,499,535.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	875,197,762.87		875,197,762.87	894,391,298.00		894,391,298.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,224,382.50		2,224,382.50	1,500,000.00		1,500,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			421,189,454.86			444,739,323.98
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0021			1.0016
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			444,739,323.98			461,888,045.36
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			64,486,415.82			61,684,344.00
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)			8,008,299.60			8,021,094.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			386,643,839.35			407,537,617.36
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			386,643,839.35			407,537,617.36
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])			1,149,503.83			788,262.74
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			65,635,919.65			62,472,606.74
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)			385,494,335.52			406,749,354.62
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			65,635,919.65			
b. State Subventions (Line D8)			385,494,335.52			
c. Less: Excluded Appropriations (Line C23)			6,390,931.19			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			444,739,323.98			



**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) 22,347,007.70
- 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) 619,431,294.17

**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) 3.61%

**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)	20,527,143.82
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,751,807.31
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	144,480.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	3,108,537.73
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)	4,108.88
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)	31,536,077.74
9. Carry-Forward Adjustment (Part IV, Line F)	2,775,960.32
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	34,312,038.06

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	472,132,866.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	103,111,667.93
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	58,379,712.45
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	17,988,741.34
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,557,494.91
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,978,426.78
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,937,849.56
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)	356,863.69
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)	5,368.88
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)	83,000,540.74
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)	109,710.54
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)	7,381,612.99
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,603,877.28
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	46,423,590.36
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)	812,968,324.40

**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)	3.88%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2018-19 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	4.22%
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**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>31,536,077.74</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(591,678.35)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(608,812.87)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.39%) times Part III, Line B18); zero if negative	<u>2,775,960.32</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.39%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.39%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>2,775,960.32</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>2,775,960.32</u>

Approved indirect cost rate: 3.39%  
Highest rate used in any program: 3.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	39,603,350.72	1,342,553.59	3.39%
01	3025	98,443.05	3,337.22	3.39%
01	3060	277,466.38	8,558.61	3.08%
01	3061	56,944.02	1,930.40	3.39%
01	3310	10,965,571.14	371,732.86	3.39%
01	3311	23,003.19	779.81	3.39%
01	3312	1,933,034.79	65,529.88	3.39%
01	3315	276,120.51	9,360.49	3.39%
01	3318	48,727.15	1,651.85	3.39%
01	3320	796,141.79	26,989.21	3.39%
01	3327	768,089.76	26,038.24	3.39%
01	3332	140,496.19	4,762.81	3.39%
01	3345	2,585.36	87.64	3.39%
01	3385	92,730.44	3,143.56	3.39%
01	3395	14,275.40	483.94	3.39%
01	3550	1,002,332.82	33,979.08	3.39%
01	4035	5,685,752.82	192,747.01	3.39%
01	4124	678,716.80	23,008.50	3.39%
01	4201	49,449.74	1,676.34	3.39%
01	4203	1,439,186.86	28,783.74	2.00%
01	4510	43,232.95	1,465.60	3.39%
01	5370	1,983,872.89	67,253.30	3.39%
01	5810	1,400,906.93	4,483.55	0.32%
01	6010	3,622,605.88	122,806.34	3.39%
01	6230	867,150.66	29,396.41	3.39%
01	6264	1,567,621.67	53,142.37	3.39%
01	6382	1,273,650.95	43,176.77	3.39%
01	6385	42,808.22	1,451.20	3.39%
01	6387	1,896,363.91	64,286.73	3.39%
01	6500	82,029,926.61	2,780,814.52	3.39%
01	6510	1,389,392.80	47,100.42	3.39%
01	6512	3,101,971.43	105,156.83	3.39%
01	6515	42,899.70	1,454.30	3.39%
01	6520	439,823.97	14,910.03	3.39%
01	7220	372,994.05	12,644.51	3.39%
01	7338	381,271.35	12,925.10	3.39%
01	8150	21,830,831.88	740,065.20	3.39%
01	9010	4,539,282.16	130,108.25	2.87%
11	3555	176,059.14	5,854.56	3.33%
11	6391	4,879,559.64	165,417.07	3.39%
12	5025	368,054.92	12,477.08	3.39%
12	6052	18,403.41	623.88	3.39%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	6105	11,921,869.24	404,151.37	3.39%
13	5310	43,663,730.74	1,480,200.47	3.39%
13	5320	2,661,741.54	90,233.04	3.39%



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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	10,201,177.67		3,348,652.56	13,549,830.23
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)		10,201,177.67	0.00	3,348,652.56	13,549,830.23
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	7,272,047.41			7,272,047.41
2. Classified Salaries	2000-2999	75,024.31			75,024.31
3. Employee Benefits	3000-3999	2,775,474.69			2,775,474.69
4. Books and Supplies	4000-4999	0.00		3,348,652.56	3,348,652.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	78,631.26			78,631.26
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		10,201,177.67	0.00	3,348,652.56	13,549,830.23
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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	816,952,218.77
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	75,105,070.16
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	2,557,494.91
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,801,320.25
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	803,860.00
5. Interfund Transfers Out	All	9300	7600-7629	4,039,731.91
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,229,927.46
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				19,432,334.53
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)				722,414,814.08

		2016-17 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		66,293.69
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,897.19
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	730,883,360.25	11,014.47
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)	730,883,360.25	11,014.47
B. Required effort (Line A.2 times 90%)	657,795,024.23	9,913.02
C. Current year expenditures (Line I.E and Line II.B)	722,414,814.08	10,897.19
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%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,876,099.50	1,870,689.76	31,912.84	14,496,138.79	83,170,089.43	0.00	6,162,923.35
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten	5.00				93.16		
1110 Regular Education, K-12	78.34	89.29	3.20	91.55	4,335.64		14,000.00
3100 Alternative Schools					22.67		
3200 Continuation Schools				2.00	31.66		
3300 Independent Study Centers				2.00	11.50		
3400 Opportunity Schools							
3550 Community Day Schools				5.00	33.35		
3700 Specialized Secondary Programs							
3800 Career Technical Education	2.00						
4110 Regular Education, Adult					66.60		
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual		6.25	5.50				
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	25.00			57.68	407.18		1,600.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational				1.00			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	1.00				12.83		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					14.00		
-- Cafeteria (Funds 13 & 61)					124.82		
<b>C. Total Allocation Factors</b>	111.34	95.54	8.70	159.23	5,153.41	0.00	15,600.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	1,999,551.82	1,587,745.80	3,587,297.62	154,148.67		3,741,446.29
1110	Regular Education, K-12	488,526,171.04	86,917,769.06	575,443,940.10	24,727,225.32		600,171,165.42
3100	Alternative Schools	214,066.93	365,867.63	579,934.56	24,920.19		604,854.75
3200	Continuation Schools	4,207,735.90	693,033.85	4,900,769.75	210,589.48		5,111,359.23
3300	Independent Study Centers	4,464,391.33	367,674.72	4,832,066.05	207,637.23		5,039,703.28
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	3,770,419.65	993,425.47	4,763,845.12	204,705.73		4,968,550.85
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	9,617,491.83	33,700.37	9,651,192.20	414,718.42		10,065,910.62
4110	Regular Education, Adult	702,918.75	1,074,847.13	1,777,765.88	76,391.83		1,854,157.71
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	23.88	0.00	23.88	1.03		24.91
4760	Bilingual	12,076,394.98	142,550.86	12,218,945.84	525,056.58		12,744,002.42
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	121,284,383.19	12,875,893.63	134,160,276.82	5,764,960.17		139,925,236.99
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	8,113,422.61	91,038.99	8,204,461.60	352,551.41		8,557,013.01
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	961,958.14	0.00	961,958.14	41,336.01		1,003,294.15
8500	Child Care and Development Services	2,171,290.18	223,911.57	2,395,201.75	102,923.48		2,498,125.23
<b>Other Costs</b>							
----	Food Services					3,577,267.39	3,577,267.39
----	Enterprise					1,978,426.78	1,978,426.78
----	Facilities Acquisition & Construction					5,021,486.74	5,021,486.74
----	Other Outgo					7,058,845.84	7,058,845.84
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,240,394.58	2,240,394.58	2,949,910.04		5,190,304.62
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(2,158,957.47)		(2,158,957.47)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	658,110,220.23	107,607,853.66	765,718,073.89	33,598,118.12	17,636,026.75	816,952,218.76

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	735,230.19	1,260,614.81	0.00	0.00	0.00	0.00	0.00			3,706.82	0.00	1,999,551.82
1110	Regular Education, K-12	358,192,712.91	20,020,142.56	17,928,700.44	46,476,049.22	19,454,251.65	2,024,993.55	18,218,151.24			6,211,169.47	0.00	488,526,171.04
3100	Alternative Schools	0.00	214,066.93	0.00	0.00	0.00	0.00	0.00			0.00	0.00	214,066.93
3200	Continuation Schools	3,081,713.87	0.00	31,464.46	847,706.82	239,208.67	0.00	7,642.08			0.00	0.00	4,207,735.90
3300	Independent Study Centers	3,155,380.28	1,888.00	316.68	801,572.32	391,414.63	0.00	0.00			0.00	113,819.42	4,464,391.33
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	2,244,507.58	2,930.68	19,833.15	837,115.21	665,903.37	0.00	0.00			129.66	0.00	3,770,419.65
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	6,020,442.20	2,303,551.84	0.00	0.00	1,293,497.79	0.00	0.00			0.00	0.00	9,617,491.83
4110	Regular Education, Adult	584,434.06	0.00	0.00	118,484.69	0.00	0.00	0.00			0.00	0.00	702,918.75
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	23.88	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	23.88
4760	Bilingual	6,933,647.53	1,172,507.72	1,291,133.62	962,082.80	1,717,023.31	0.00	0.00			0.00	0.00	12,076,394.98
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	89,804,995.45	6,441,348.58	316,763.46	580,257.77	14,667,145.66	9,352,016.97	0.00			121,855.30	0.00	121,284,383.19
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	7,647,787.80	26,724.62	480.02	309,951.69	128,478.48	0.00	0.00	0.00	0.00	0.00	0.00	8,113,422.61
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		961,958.14	0.00	0.00	0.00	961,958.14
8500	Child Care and Development Services	385,742.38	104,596.79	2,897.05	0.00	82,328.19	0.00		1,595,536.77	0.00	189.00	0.00	2,171,290.18
<b>Total Direct Charged Costs</b>		<b>478,786,618.13</b>	<b>31,548,372.53</b>	<b>19,591,588.88</b>	<b>50,933,220.52</b>	<b>38,639,251.75</b>	<b>11,377,010.52</b>	<b>18,225,793.32</b>	<b>2,557,494.91</b>	<b>0.00</b>	<b>6,337,050.25</b>	<b>113,819.42</b>	<b>658,110,220.23</b>

\* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	84,250.92	1,503,494.88	0.00	1,587,745.80
1110	Regular Education, K-12	11,414,714.93	69,972,225.48	5,530,828.65	86,917,769.06
3100	Alternative Schools	0.00	365,867.63	0.00	365,867.63
3200	Continuation Schools	182,077.99	510,955.86	0.00	693,033.85
3300	Independent Study Centers	182,077.99	185,596.73	0.00	367,674.72
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	455,194.96	538,230.51	0.00	993,425.47
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	33,700.37	0.00	0.00	33,700.37
4110	Regular Education, Adult	0.00	1,074,847.13	0.00	1,074,847.13
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	142,550.86	0.00	0.00	142,550.86
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	5,672,383.69	6,571,415.24	632,094.70	12,875,893.63
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	91,038.99	0.00	0.00	91,038.99
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	16,850.18	207,061.39	0.00	223,911.57
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	225,943.84	0.00	225,943.84
--	Cafeteria (Funds 13 and 61)		2,014,450.74		2,014,450.74
<b>Total Allocated Support Costs</b>		18,274,840.88	83,170,089.43	6,162,923.35	107,607,853.66



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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	6,937,849.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	144,480.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	20,901,467.06
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	7,773,278.97
5	Total Central Administration Costs in General Fund and Charter Schools Funds	35,757,075.59
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	658,110,220.23
2	Total Allocated Costs (from Form PCR, Column 2, Total)	107,607,853.66
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	765,718,073.89
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,381,484.20
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	12,603,877.28
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	46,423,590.36
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	66,408,951.84
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		832,127,025.73
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.30%

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)	3,577,267.39				3,577,267.39
Enterprise (Objects 1000-5999, 6400, and 6500)		1,978,426.78			1,978,426.78
Facilities Acquisition & Construction (Objects 1000-6500)			5,021,486.74		5,021,486.74
Other Outgo (Objects 1000-7999)				7,058,845.84	7,058,845.84
<b>Total Other Costs</b>	<b>3,577,267.39</b>	<b>1,978,426.78</b>	<b>5,021,486.74</b>	<b>7,058,845.84</b>	<b>17,636,026.75</b>

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	0.00	(1,491,359.42)	0.00	(2,158,957.47)				
Other Sources/Uses Detail					1,657,933.26	4,039,731.91		
Fund Reconciliation							3,096,697.29	53,948.82
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	134,539.41	0.00	171,271.63	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							308,221.83	1,487,601.98
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	30,488.79	0.00	417,252.33	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,756,531.58	1,978,571.89
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	379,207.06	0.00	1,570,433.51	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	6,158,094.58
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	230,424.87	0.00						
Other Sources/Uses Detail					2,539,261.25	0.00		
Fund Reconciliation							188,070.13	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	0.00	0.00						
Other Sources/Uses Detail					0.00	45,698,983.08		
Fund Reconciliation							671,529.53	4,334,223.17
25 CAPITAL FACILITIES FUND								
Expenditure Detail	42,338.54	0.00						
Other Sources/Uses Detail					0.00	29,462.66		
Fund Reconciliation							0.00	16,881.77
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	590,894.16	0.00						
Other Sources/Uses Detail					44,070,512.48	0.00		
Fund Reconciliation							3,913,139.05	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					189,841.98	0.00		
Fund Reconciliation							338,096.80	7,044.50
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	189,841.98		
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					470.66	0.00		
Fund Reconciliation							0.00	8,341.46
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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	83,466.59	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							3,792,572.53	20,150.77
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,491,359.42</b>	<b>(1,491,359.42)</b>	<b>2,158,957.47</b>	<b>(2,158,957.47)</b>	<b>51,958,019.63</b>	<b>51,958,019.63</b>	<b>14,064,858.74</b>	<b>14,064,858.74</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										7,868
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	256,362.43	2,201,273.93	0.00	1,305,333.68	2,521,889.23	18,154,356.01	25,702,090.19		50,141,305.47
2000-2999	Classified Salaries	1,279,719.25	0.00	0.00	270,855.13	883,617.45	10,739,410.68	6,796,890.10		19,970,492.61
3000-3999	Employee Benefits	789,716.28	809,165.37	0.00	740,169.99	1,892,200.43	16,734,715.17	14,341,444.86		35,307,412.10
4000-4999	Books and Supplies	118,029.09	0.00	0.00	24,775.04	57,875.04	533,618.59	282,837.11		1,017,134.87
5000-5999	Services and Other Operating Expenditures	9,384,486.26	24,655.62	0.00	83,306.82	310,427.12	3,693,707.81	1,351,454.51		14,848,038.14
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,828,313.31	3,035,094.92	0.00	2,424,440.66	5,666,009.27	49,855,808.26	48,474,716.77	0.00	121,284,383.19
7310	Transfers of Indirect Costs	2,885,971.35	0.00	0.00	70,893.98	36,437.34	26,038.24	387,906.64		3,407,247.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	12,875,893.56								12,875,893.56
	Total Indirect Costs and PCR Allocations	15,761,864.91	0.00	0.00	70,893.98	36,437.34	26,038.24	387,906.64	0.00	16,283,141.11
	<b>TOTAL COSTS</b>	<b>27,590,178.22</b>	<b>3,035,094.92</b>	<b>0.00</b>	<b>2,495,334.64</b>	<b>5,702,446.61</b>	<b>49,881,846.50</b>	<b>48,862,623.41</b>	<b>0.00</b>	<b>137,567,524.30</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	5,891.42	0.00	0.00	0.00	585,508.48	130,125.23	27,841.81		749,366.94
2000-2999	Classified Salaries	75,992.06	0.00	0.00	50,574.90	281,667.05	4,069,926.40	2,313,122.83		6,791,283.24
3000-3999	Employee Benefits	48,712.39	0.00	0.00	43,931.57	553,354.10	3,939,900.05	946,525.50		5,532,423.61
4000-4999	Books and Supplies	463.90	0.00	0.00	0.00	34,967.83	9,375.69	17,215.06		62,022.48
5000-5999	Services and Other Operating Expenditures	26,901.00	0.00	0.00	559.29	17,777.21	95,950.79	44,009.43		185,197.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	157,960.77	0.00	0.00	95,065.76	1,473,274.67	8,245,278.16	3,348,714.63	0.00	13,320,293.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	36,437.34	26,038.24	372,996.61		435,472.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	36,437.34	26,038.24	372,996.61	0.00	435,472.19
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>157,960.77</b>	<b>0.00</b>	<b>0.00</b>	<b>95,065.76</b>	<b>1,509,712.01</b>	<b>8,271,316.40</b>	<b>3,721,711.24</b>	<b>0.00</b>	<b>13,755,766.18</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>13,755,766.18</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	250,471.01	2,201,273.93	0.00	1,305,333.68	1,936,380.75	18,024,230.78	25,674,248.38		49,391,938.53
2000-2999	Classified Salaries	1,203,727.19	0.00	0.00	220,280.23	601,950.40	6,669,484.28	4,483,767.27		13,179,209.37
3000-3999	Employee Benefits	741,003.89	809,165.37	0.00	696,238.42	1,338,846.33	12,794,815.12	13,394,919.36		29,774,988.49
4000-4999	Books and Supplies	117,565.19	0.00	0.00	24,775.04	22,907.21	524,242.90	265,622.05		955,112.39
5000-5999	Services and Other Operating Expenditures	9,357,585.26	24,655.62	0.00	82,747.53	292,649.91	3,597,757.02	1,307,445.08		14,662,840.42
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,670,352.54	3,035,094.92	0.00	2,329,374.90	4,192,734.60	41,610,530.10	45,126,002.14	0.00	107,964,089.20
7310	Transfers of Indirect Costs	2,885,971.35	0.00	0.00	70,893.98	0.00	0.00	14,910.03		2,971,775.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	12,875,893.56								12,875,893.56
	Total Indirect Costs and PCR Allocations	15,761,864.91	0.00	0.00	70,893.98	0.00	0.00	14,910.03	0.00	15,847,668.92
	TOTAL BEFORE OBJECT 8980	27,432,217.45	3,035,094.92	0.00	2,400,268.88	4,192,734.60	41,610,530.10	45,140,912.17	0.00	123,811,758.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									123,811,758.12
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	62.99	0.00	0.00	356,883.74	81,290.90	449,423.56	2,026,505.76		2,914,166.95
2000-2999	Classified Salaries	278,859.18	0.00	0.00	68,141.23	0.00	0.00	680,253.07		1,027,253.48
3000-3999	Employee Benefits	134,004.90	0.00	0.00	156,208.82	12,502.49	82,943.16	430,277.09		815,936.46
4000-4999	Books and Supplies	9,924.01	0.00	0.00	812.70	0.00	68,701.01	35,560.19		114,997.91
5000-5999	Services and Other Operating Expenditures	9,082,396.18	0.00	0.00	6,680.48	900.43	30,427.26	31,398.77		9,151,803.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,505,247.26	0.00	0.00	588,726.97	94,693.82	631,494.99	3,203,994.88	0.00	14,024,157.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	19,195.70	0.00	0.00	0.00		19,195.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	19,195.70	0.00	0.00	0.00	0.00	19,195.70
	TOTAL BEFORE OBJECT 8980	9,505,247.26	0.00	0.00	607,922.67	94,693.82	631,494.99	3,203,994.88	0.00	14,043,353.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									52,546,908.61
										66,590,262.23

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

2015-16 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	119,768,964.20	61,331,384.45
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
<hr/> <hr/> <hr/>		
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
<hr/> <hr/> <hr/>		
4. Enter any other adjustments, not included in Line 1 (explain below)		
<hr/> <hr/> <hr/>		
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	119,768,964.20	61,331,384.45
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	7,683.00	
2. Enter any adjustments not included in Line C1 (explain below)		
<hr/> <hr/> <hr/>		
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	7,683.00	

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

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

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

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

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

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>



**SELPA:** Fresno Unified (BQ)

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

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

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

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

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

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

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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SELPA: Fresno Unified (BQ)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2016-17	Actual Expenditures Comparison Year 2015-16	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	137,567,524.30		
b. Less: Expenditures paid from federal sources	13,755,766.18		
c. Expenditures paid from state and local sources	123,811,758.12	119,768,964.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		119,768,964.20	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	123,811,758.12	119,768,964.20	4,042,793.92

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	137,567,524.30		
b. Less: Expenditures paid from federal sources	13,755,766.18		
c. Expenditures paid from state and local sources	123,811,758.12	119,768,964.20	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		119,768,964.20	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	123,811,758.12	119,768,964.20	4,042,793.92
d. Special education unduplicated pupil count	7,868	7,683	
e. Per capita state and local expenditures (A2c/A2d)	15,736.12	15,588.83	147.29

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

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**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2016-17	Comparison Year 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	66,590,262.23	61,331,384.45	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>61,331,384.45</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>66,590,262.23</u>	<u>61,331,384.45</u>	<u>5,258,877.78</u>

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	66,590,262.23	61,331,384.45	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>61,331,384.45</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>66,590,262.23</u>	<u>61,331,384.45</u>	<u>5,258,877.78</u>
b. Special education unduplicated pupil count	<u>7,868</u>	<u>7,683</u>	
c. Per capita local expenditures (B2a/B2b)	<u>8,463.43</u>	<u>7,982.74</u>	<u>480.69</u>

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

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										7,868
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,773,113.00	0.00	0.00	1,373,510.00	1,885,039.00	19,467,892.00	27,581,621.00		53,081,175.00
2000-2999	Classified Salaries	1,272,567.00	0.00	0.00	262,481.00	677,460.00	10,803,274.00	6,970,294.00		19,986,076.00
3000-3999	Employee Benefits	1,836,908.00	0.00	0.00	804,321.00	1,614,517.00	18,652,854.00	15,596,983.00		38,505,583.00
4000-4999	Books and Supplies	44,652.00	0.00	0.00	13,258.00	62,139.00	437,171.00	252,363.00		809,583.00
5000-5999	Services and Other Operating Expenditures	8,868,190.00	0.00	0.00	310,372.00	27,666.00	2,702,097.00	982,384.00		12,890,709.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>14,795,430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,763,942.00</b>	<b>4,266,821.00</b>	<b>52,063,288.00</b>	<b>51,383,645.00</b>	<b>0.00</b>	<b>125,273,126.00</b>
7310	Transfers of Indirect Costs	3,368,156.00	0.00	0.00	90,149.00	39,547.00	28,260.00	420,487.00		3,946,599.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>3,368,156.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,149.00</b>	<b>39,547.00</b>	<b>28,260.00</b>	<b>420,487.00</b>	<b>0.00</b>	<b>3,946,599.00</b>
	<b>TOTAL COSTS</b>	<b>18,163,586.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,854,091.00</b>	<b>4,306,368.00</b>	<b>52,091,548.00</b>	<b>51,804,132.00</b>	<b>0.00</b>	<b>129,219,725.00</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	2,764,473.00	0.00	0.00	1,373,510.00	1,422,523.00	19,346,550.00	27,565,216.00		52,472,272.00
2000-2999	Classified Salaries	1,199,904.00	0.00	0.00	241,908.00	224,040.00	6,479,868.00	4,968,490.00		13,114,210.00
3000-3999	Employee Benefits	1,785,059.00	0.00	0.00	786,985.00	1,017,606.00	14,769,261.00	14,562,377.00		32,921,288.00
4000-4999	Books and Supplies	44,652.00	0.00	0.00	13,258.00	4,400.00	411,149.00	222,363.00		695,822.00
5000-5999	Services and Other Operating Expenditures	8,835,179.00	0.00	0.00	310,208.00	14,546.00	2,665,302.00	966,581.00		12,791,816.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>14,629,267.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,725,869.00</b>	<b>2,683,115.00</b>	<b>43,672,130.00</b>	<b>48,285,027.00</b>	<b>0.00</b>	<b>111,995,408.00</b>
7310	Transfers of Indirect Costs	3,368,156.00	0.00	0.00	90,149.00	0.00	0.00	16,182.00		3,474,487.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>3,368,156.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,149.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,182.00</b>	<b>0.00</b>	<b>3,474,487.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>17,997,423.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,816,018.00</b>	<b>2,683,115.00</b>	<b>43,672,130.00</b>	<b>48,301,209.00</b>	<b>0.00</b>	<b>115,469,895.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>115,469,895.00</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>											
1000-1999	Certificated Salaries	0.00	0.00	0.00	371,860.00	68,583.00	462,864.00	2,220,137.00		3,123,444.00	
2000-2999	Classified Salaries	239,320.00	0.00	0.00	65,882.00	0.00	0.00	716,249.00		1,021,451.00	
3000-3999	Employee Benefits	142,804.00	0.00	0.00	171,037.00	12,033.00	99,392.00	525,452.00		950,718.00	
4000-4999	Books and Supplies	1,500.00	0.00	0.00	2,001.00	0.00	24,006.00	37,000.00		64,507.00	
5000-5999	Services and Other Operating Expenditures	8,465,643.00	0.00	0.00	229,369.00	599.00	7,760.00	28,686.00		8,732,057.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	8,849,267.00	0.00	0.00	840,149.00	81,215.00	594,022.00	3,527,524.00	0.00	13,892,177.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	30,656.00	0.00	0.00	0.00		30,656.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	30,656.00	0.00	0.00	0.00	0.00	30,656.00	
	TOTAL BEFORE OBJECT 8980	8,849,267.00	0.00	0.00	870,805.00	81,215.00	594,022.00	3,527,524.00	0.00	13,922,833.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										57,045,591.00
											70,968,424.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									7,868
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	256,362.43	2,201,273.93	0.00	1,305,333.68	2,521,889.23	18,154,356.01	25,702,090.19		50,141,305.47
2000-2999	Classified Salaries	1,279,719.25	0.00	0.00	270,855.13	883,617.45	10,739,410.68	6,796,890.10		19,970,492.61
3000-3999	Employee Benefits	789,716.28	809,165.37	0.00	740,169.99	1,892,200.43	16,734,715.17	14,341,444.86		35,307,412.10
4000-4999	Books and Supplies	118,029.09	0.00	0.00	24,775.04	57,875.04	533,618.59	282,837.11		1,017,134.87
5000-5999	Services and Other Operating Expenditures	9,384,486.26	24,655.62	0.00	83,306.82	310,427.12	3,693,707.81	1,351,454.51		14,848,038.14
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>11,828,313.31</b>	<b>3,035,094.92</b>	<b>0.00</b>	<b>2,424,440.66</b>	<b>5,666,009.27</b>	<b>49,855,808.26</b>	<b>48,474,716.77</b>	<b>0.00</b>	<b>121,284,383.19</b>
7310	Transfers of Indirect Costs	2,885,971.35	0.00	0.00	70,893.98	36,437.34	26,038.24	387,906.64		3,407,247.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	12,875,893.56								12,875,893.56
	<b>Total Indirect Costs</b>	<b>2,885,971.35</b>	<b>0.00</b>	<b>0.00</b>	<b>70,893.98</b>	<b>36,437.34</b>	<b>26,038.24</b>	<b>387,906.64</b>	<b>0.00</b>	<b>3,407,247.55</b>
	<b>TOTAL COSTS</b>	<b>14,714,284.66</b>	<b>3,035,094.92</b>	<b>0.00</b>	<b>2,495,334.64</b>	<b>5,702,446.61</b>	<b>49,881,846.50</b>	<b>48,862,623.41</b>	<b>0.00</b>	<b>124,691,630.74</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	5,891.42	0.00	0.00	0.00	585,508.48	130,125.23	27,841.81		749,366.94
2000-2999	Classified Salaries	75,992.06	0.00	0.00	50,574.90	281,667.05	4,069,926.40	2,313,122.83		6,791,283.24
3000-3999	Employee Benefits	48,712.39	0.00	0.00	43,931.57	553,354.10	3,939,900.05	946,525.50		5,532,423.61
4000-4999	Books and Supplies	463.90	0.00	0.00	0.00	34,967.83	9,375.69	17,215.06		62,022.48
5000-5999	Services and Other Operating Expenditures	26,901.00	0.00	0.00	559.29	17,777.21	95,950.79	44,009.43		185,197.72
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>157,960.77</b>	<b>0.00</b>	<b>0.00</b>	<b>95,065.76</b>	<b>1,473,274.67</b>	<b>8,245,278.16</b>	<b>3,348,714.63</b>	<b>0.00</b>	<b>13,320,293.99</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	36,437.34	26,038.24	372,996.61		435,472.19
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,437.34</b>	<b>26,038.24</b>	<b>372,996.61</b>	<b>0.00</b>	<b>435,472.19</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>157,960.77</b>	<b>0.00</b>	<b>0.00</b>	<b>95,065.76</b>	<b>1,509,712.01</b>	<b>8,271,316.40</b>	<b>3,721,711.24</b>	<b>0.00</b>	<b>13,755,766.18</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>13,755,766.18</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	250,471.01	2,201,273.93	0.00	1,305,333.68	1,936,380.75	18,024,230.78	25,674,248.38		49,391,938.53
2000-2999	Classified Salaries	1,203,727.19	0.00	0.00	220,280.23	601,950.40	6,669,484.28	4,483,767.27		13,179,209.37
3000-3999	Employee Benefits	741,003.89	809,165.37	0.00	696,238.42	1,338,846.33	12,794,815.12	13,394,919.36		29,774,988.49
4000-4999	Books and Supplies	117,565.19	0.00	0.00	24,775.04	22,907.21	524,242.90	265,622.05		955,112.39
5000-5999	Services and Other Operating Expenditures	9,357,585.26	24,655.62	0.00	82,747.53	292,649.91	3,597,757.02	1,307,445.08		14,662,840.42
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,670,352.54	3,035,094.92	0.00	2,329,374.90	4,192,734.60	41,610,530.10	45,126,002.14	0.00	107,964,089.20
7310	Transfers of Indirect Costs	2,885,971.35	0.00	0.00	70,893.98	0.00	0.00	14,910.03		2,971,775.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	12,875,893.56								12,875,893.56
	Total Indirect Costs	2,885,971.35	0.00	0.00	70,893.98	0.00	0.00	14,910.03	0.00	2,971,775.36
	TOTAL BEFORE OBJECT 8980	14,556,323.89	3,035,094.92	0.00	2,400,268.88	4,192,734.60	41,610,530.10	45,140,912.17	0.00	110,935,864.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									110,935,864.56
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	62.99	0.00	0.00	356,883.74	81,290.90	449,423.56	2,026,505.76		2,914,166.95
2000-2999	Classified Salaries	278,859.18	0.00	0.00	68,141.23	0.00	0.00	680,253.07		1,027,253.48
3000-3999	Employee Benefits	134,004.90	0.00	0.00	156,208.82	12,502.49	82,943.16	430,277.09		815,936.46
4000-4999	Books and Supplies	9,924.01	0.00	0.00	812.70	0.00	68,701.01	35,560.19		114,997.91
5000-5999	Services and Other Operating Expenditures	9,082,396.18	0.00	0.00	6,680.48	900.43	30,427.26	31,398.77		9,151,803.12
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,505,247.26	0.00	0.00	588,726.97	94,693.82	631,494.99	3,203,994.88	0.00	14,024,157.92
7310	Transfers of Indirect Costs	0.00	0.00	0.00	19,195.70	0.00	0.00	0.00		19,195.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	19,195.70	0.00	0.00	0.00	0.00	19,195.70
	TOTAL BEFORE OBJECT 8980	9,505,247.26	0.00	0.00	607,922.67	94,693.82	631,494.99	3,203,994.88	0.00	14,043,353.62
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									52,546,908.61
	TOTAL COSTS									66,590,262.23

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

**SELPA:** \_\_\_\_\_

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

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

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

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

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

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

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

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>



SELPA:

**SECTION 2**

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

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

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

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

**If (b) is greater than (a).**  
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) \_\_\_\_\_ (c)

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

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

**If (b) is less than (a).**  
Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). \_\_\_\_\_ (e)

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

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


SELPA:

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	129,219,725.00		
b. Less: Expenditures paid from federal sources	13,749,830.00		
c. Expenditures paid from state and local sources	115,469,895.00	110,928,552.03	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		110,928,552.03	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	115,469,895.00	110,928,552.03	4,541,342.97

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

	Budgeted Amounts FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	129,219,725.00		
b. Less: Expenditures paid from federal sources	13,749,830		
c. Expenditures paid from state and local sources	115,469,895.00	110,928,552.03	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		110,928,552.03	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	115,469,895.00	110,928,552.03	
d. Special education unduplicated pupil count	7868	7868	
e. Per capita state and local expenditures (A2c/A2d)	14,675.89	14,098.70	577.19

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

SELPA: \_\_\_\_\_

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	70,968,424.00	66,582,974.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		66,582,974.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	70,968,424.00	66,582,974.06	4,385,449.94

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

	Budget FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	70,968,424.00	66,582,974.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		66,582,974.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	70,968,424.00	66,582,974.06	4,385,449.94
b. Special education unduplicated pupil count	7,868	7,868	
c. Per capita local expenditures (B2a/B2b)	9,019.88	8,462.50	557.38

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

Kim Kelstrom  
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Title

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**FRESNO UNIFIED SCHOOL DISTRICT**

**2016/17**

**YEAR-END BUDGET REVISION**

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: Children Center Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ 4,469,163	\$ 4,937,558	\$ 4,788,255	\$ (149,303)
2000	Classified Salaries	3,301,660	3,117,469	3,367,328	249,859
3000	Employee Benefits	4,074,779	4,226,630	4,124,857	(101,773)
4000	Books and Supplies	162,868	187,171	109,188	(77,983)
5000	Services and Ot Operating	137,417	311,565	371,949	60,384
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	12,145,887	12,780,393	12,761,577	(18,816)
7300	INDIRECT COSTS	379,416	394,817	417,253	22,436
	<b>TOTAL APPROPRIATIONS</b>	\$ 12,525,303	\$ 13,175,210	\$ 13,178,830	\$ 3,620
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	1,656,864	1,923,446	380,533	(1,542,913)
	STATE REVENUES	10,850,439	11,053,557	12,601,378	1,547,821
	LOCAL REVENUES	18,000	198,207	196,919	(1,288)
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	\$ 12,525,303	\$ 13,175,210	\$ 13,178,830	\$ 3,620
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: Measure Q - Series D

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	15,000	15,000
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	36,620,737	20,962,783	21,110,646	147,863
	<b>TOTAL BEFORE INDIRECT</b>	<b>36,620,737</b>	<b>20,962,783</b>	<b>21,125,646</b>	<b>162,863</b>
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 36,620,737</b>	<b>\$ 20,962,783</b>	<b>\$ 21,125,646</b>	<b>\$ 162,863</b>
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	162,863	162,863
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 162,863</b>	<b>\$ 162,863</b>
	Beginning Fund Balance	36,620,737	20,962,783	20,962,783	0
	Change to Fund Balance	(36,620,737)	(20,962,783)	(20,962,783)	0
	Ending Fund Balance	0	0	0	0

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: Measure Q - Series F

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	989,291	989,291
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	0	0	989,291	989,291
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ -	\$ 989,291	\$ 989,291
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	322,384	322,384
	OTHER SOURCES	0	30,268,252	30,999,291	731,039
	<b>TOTAL REVENUES</b>	\$ -	\$ 30,268,252	\$ 31,321,675	\$ 1,053,423
	Beginning Fund Balance	0	0	0	0
	Change to Fund Balance	0	30,268,252	30,332,384	64,132
	Ending Fund Balance	0	30,268,252	30,332,384	64,132

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: Developer Fees

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	0	0	28,721	28,721
3000	Employee Benefits	0	0	12,550	12,550
4000	Books and Supplies	46,337	106,713	77,513	(29,200)
5000	Services and Ot Operating	1,053,663	993,287	1,165,834	172,547
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	7,500	7,500	29,463	21,963
	<b>TOTAL BEFORE INDIRECT</b>	1,107,500	1,107,500	1,314,081	206,581
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ 1,107,500	\$ 1,107,500	\$ 1,314,081	\$ 206,581
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	839,911	839,911	1,005,454	165,543
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	\$ 839,911	\$ 839,911	\$ 1,005,454	\$ 165,543
	Beginning Fund Balance	2,158,650	1,613,202	1,613,202	0
	Change to Fund Balance	(267,589)	(267,589)	(308,627)	(41,038)
	Ending Fund Balance	1,891,061	1,345,613	1,304,575	(41,038)



**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: **Special Reserve**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	0	0	317,346	317,346
3000	Employee Benefits	0	0	132,322	132,322
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	14,050	14,050
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	0	0	463,718	463,718
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ -	\$ -	\$ 463,718	\$ 463,718
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	34,071	34,071	230,138	196,067
	OTHER SOURCES	0	0	189,842	189,842
	<b>TOTAL REVENUES</b>	\$ 34,071	\$ 34,071	\$ 419,980	\$ 385,909
	Beginning Fund Balance	5,137,664	5,349,819	5,349,819	0
	Change to Fund Balance	34,071	34,071	(43,738)	(77,809)
	Ending Fund Balance	5,171,735	5,383,890	5,306,081	(77,809)

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: Measure K - Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	11,931,669	11,931,669	12,262,085	330,416
	<b>TOTAL BEFORE INDIRECT</b>	11,931,669	11,931,669	12,262,085	330,416
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ 11,931,669	\$ 11,931,669	\$ 12,262,085	\$ 330,416
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	62,869	62,869	139,580	76,711
	LOCAL REVENUES	11,863,524	11,863,524	12,444,514	580,990
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	\$ 11,926,393	\$ 11,926,393	\$ 12,584,094	\$ 657,701
	Beginning Fund Balance	6,694,211	7,476,427	7,476,427	0
	Change to Fund Balance	(5,276)	(5,276)	322,009	327,285
	Ending Fund Balance	6,688,935	7,471,151	7,798,436	327,285

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: Measure Q - Bond Interest & Redemption

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	13,201,594	13,201,594	13,687,286	485,692
	<b>TOTAL BEFORE INDIRECT</b>	13,201,594	13,201,594	13,687,286	485,692
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ 13,201,594	\$ 13,201,594	\$ 13,687,286	\$ 485,692
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	89,186	89,186	131,184	41,998
	LOCAL REVENUES	13,080,053	13,080,053	10,070,090	(3,009,963)
	OTHER SOURCES	27,709	27,709	130,462,648	130,434,939
	<b>TOTAL REVENUES</b>	\$ 13,196,948	\$ 13,196,948	\$ 140,663,922	\$ 127,466,974
	Beginning Fund Balance	9,399,432	10,208,095	10,208,095	0
	Change to Fund Balance	(4,646)	(4,646)	126,976,636	126,981,282
	Ending Fund Balance	9,394,786	10,203,449	137,184,731	126,981,282

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: **Health Self Insurance Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	433,530	433,530	333,123	(100,407)
3000	Employee Benefits	233,847	233,847	156,572	(77,275)
4000	Books and Supplies	166,973	55,890	44,927	(10,963)
5000	Services and Ot Operating	142,428,144	142,539,227	146,559,550	4,020,323
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	2,000,000	2,000,000	2,000,000	0
	<b>TOTAL BEFORE INDIRECT</b>	145,262,494	145,262,494	149,094,172	3,831,678
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ 145,262,494	\$ 145,262,494	\$ 149,094,172	\$ 3,831,678
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	148,317,915	148,317,915	147,526,720	(791,195)
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	\$ 148,317,915	\$ 148,317,915	\$ 147,526,720	\$ (791,195)
	Beginning Fund Balance	12,478,444	10,375,806	10,375,806	0
	Change to Fund Balance	3,055,421	3,055,421	(1,567,452)	(4,622,873)
	Ending Fund Balance	15,533,865	13,431,227	8,808,354	(4,622,873)

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: **Liability Self Insurance Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	454,510	454,510	419,795	(34,715)
3000	Employee Benefits	207,122	207,122	203,874	(3,248)
4000	Books and Supplies	6,000	6,000	423	(5,577)
5000	Services and Ot Operating	2,763,753	4,040,215	4,104,617	64,402
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	3,431,385	4,707,847	4,728,709	20,862
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ 3,431,385	\$ 4,707,847	\$ 4,728,709	\$ 20,862
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	3,757,420	5,033,882	5,467,681	433,799
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	\$ 3,757,420	\$ 5,033,882	\$ 5,467,681	\$ 433,799
	Beginning Fund Balance	632,565	214,466	214,466	0
	Change to Fund Balance	326,035	326,035	738,972	412,937
	Ending Fund Balance	958,600	540,501	953,438	412,937

**FRESNO UNIFIED BUDGET AUGMENTATION**

BOARD PRESENTATION DATE:

September 13, 2017

FUND: **Defined Benefits Insurance Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	834,311	834,311	930,503	96,192
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	834,311	834,311	930,503	96,192
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ 834,311	\$ 834,311	\$ 930,503	\$ 96,192
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	1,189,677	1,189,677	1,373,866	184,189
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	\$ 1,189,677	\$ 1,189,677	\$ 1,373,866	\$ 184,189
	Beginning Fund Balance	9,332,026	9,388,937	9,388,937	0
	Change to Fund Balance	355,366	355,366	443,363	87,997
	Ending Fund Balance	9,687,392	9,744,303	9,832,300	87,997

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 13, 2017

FUND: Retiree Benefit Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	0	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	23,820	23,820	27,409	3,589
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	23,820	23,820	27,409	3,589
7300	INDIRECT COSTS	0	0	0	0
	<b>TOTAL APPROPRIATIONS</b>	\$ 23,820	\$ 23,820	\$ 27,409	\$ 3,589
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	\$ -	\$ -	\$ -	\$ -
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	627,430	627,430	2,305,631	1,678,201
	OTHER SOURCES	3,500,000	3,500,000	3,500,000	0
	<b>TOTAL REVENUES</b>	\$ 4,127,430	\$ 4,127,430	\$ 5,805,631	\$ 1,678,201
	Beginning Fund Balance	29,745,352	30,580,604	30,580,604	0
	Change to Fund Balance	4,103,610	4,103,610	5,778,222	1,674,612
	Ending Fund Balance	33,848,962	34,684,214	36,358,826	1,674,612

**FRESNO UNIFIED SCHOOL DISTRICT**

**2017/18**

**GANN LIMIT RESOLUTION NO. 17-04**



**BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 17-04  
(Proposition 4, 1979)**

**RESOLUTION FOR ADOPTION)  
OF THE GANN AMENDMENT )**

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

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

**WHEREAS**, the Fresno Unified School District must establish a revised Gann Limit for the 2016/17 fiscal year and a projected Gann Limit for the 2017/18 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

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

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

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

**THIS FOREGOING RESOLUTION** was adopted by the Governing Board of the Fresno Unified School District of Fresno County, State of California on the 13<sup>th</sup> day of September, 2017 by the following vote:

AYES: \_\_\_\_\_ (SEAL)

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

CERTIFIED AS A TRUE COPY:

\_\_\_\_\_  
Claudia Cazares, Clerk  
Board of Education

\_\_\_\_\_  
Date