



2016-17 Unaudited Actuals

September 13, 2017

Board of Education

Mary Sandoval – President
Peter Garcia – Vice President/Clerk
Jason O'Brien
Matt Slowik, MURP, MPA

Superintendent

Randal S. Bassett



TABLE OF CONTENTS

SUMMARY

EXECUTIVE SUMMARY	1-25
-------------------------	------

STATE FORMS

STATE SCHEDULE LEGEND.....	26-27
GENERAL FUND	28-39
OTHER FUNDS	40-167
AVERAGE DAILY ATTENDANCE SUMMARY	168-169
SCHEDULE OF CAPITAL ASSETS.....	170
SUMMARY OF UNAUDITED ACTUAL DATA SUBMISSION.....	171
SCHOOL DISTRICT CERTIFICATION	172
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES.....	173-177
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCE	178-182
CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSATION	183
SCHEDULE OF LONG-TERM LIABILITIES.....	184
SCHOOL DISTRICT APPROPRIATIONS LIMIT CALCULATIONS	185-187
INDIRECT COST RATE WORKSHEET	188-191
LOTTERY REPORT	192
NO CHILD LEFT BEHIND MAINTENANCE OF EFFORT.....	193-195
PROGRAM COST REPORT –	
SCHEDULE OF ALLOCATION FACTORS FOR SUPPORT COSTS	196
PROGRAM COST REPORT	197-201
SPECIAL EDUCATION REVENUE ALLOCATIONS ...	202
SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS.....	203-204
STATE SOFTWARE TECHNICAL REVIEWS.....	205-207

UNAUDITED ACTUALS EXECUTIVE SUMMARY

Attached is the 2016-17 Unaudited Actuals for the district. The Unaudited Actuals packet includes a summary of major items, state prescribed forms for the submission of the 2016-17 actual financial results (in SACS format), supplementary schedules and the Technical Review Checklist. This packet is placed on the September 13, 2017 Board of Education's agenda for review and approval.

Under current law, a school district must adopt its budget prior to July 1st and submit a report of actual financial results (that have yet to be audited) for the prior fiscal year by September 15th to the County Office of Education. The attached packet of SACS forms completes this process and includes the comparison of the 2017-18 Adopted Budget to the 2016-17 Unaudited Actuals.

The following is a summary of the material items included in the Unaudited Actuals financials:

ESTIMATED ACTUALS VS. UNAUDITED ACTUALS COMPARISON

At the adoption of the 2017-18 budget, estimated actual financial results for 2016-17 were presented as part of the budget forms. Below is a comparison of what was estimated at that time versus the actual financial results.

Unrestricted (Estimated Actuals vs. Unaudited Actuals – 2016-17)

Description	Estimated Actuals: 2016-17 Unrestricted	Unaudited Actuals: 2016-17 Unrestricted	Variance Unrestricted
REVENUES			
General Purpose Revenue	376,895,860	376,984,719	88,859
Federal Revenue	-	246,246	246,246
State Revenue	14,998,811	15,061,066	62,255
Local Revenue	1,890,099	3,435,103	1,545,004
Total Revenues	393,784,770	395,727,134	1,942,364
EXPENDITURES			
Certificated Salaries	153,966,120	159,356,913	5,390,793
Classified Salaries	45,001,752	47,127,188	2,125,436
Benefits	89,487,031	89,747,587	260,556
Books and Supplies	16,512,567	13,837,391	(2,675,176)
Other Services & Oper. Expenses	25,738,017	23,755,872	(1,982,145)
Capital Outlay	5,835,945	4,978,958	(856,987)
Other Outgo 7xxx	777,941	638,607	(139,334)
Transfer of Indirect 73xx	(3,906,594)	(3,650,043)	256,551
Total Expenditures	333,412,779	335,792,474	2,379,695
Excess / (Deficiency)	60,371,991	59,934,661	(437,330)
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	-	(694)	(694)
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	(39,446,791)	(41,527,166)	(2,080,375)
Total Financing Sources/Uses	(39,446,791)	(41,527,860)	(2,081,069)
Net Increase (Decrease)	20,925,200	18,406,800	(2,518,400)
FUND BALANCE, RESERVES			
Beginning Balance	100,409,509	94,905,317	(5,504,192)
Ending Balance	121,334,709	113,312,117	(8,022,592)

Restricted (Estimated Actuals vs. Unaudited Actuals – 2016-17)

Description	Estimated Actuals: 2016-17 Restricted	Unaudited Actuals: 2016-17 Restricted	Variance Restricted
REVENUES			
General Purpose Revenue	-	-	-
Federal Revenue	23,801,333	24,016,379	215,047
State Revenue	45,224,038	52,458,642	7,234,604
Local Revenue	120,000	3,182,820	3,062,820
Total Revenues	69,145,371	79,657,842	10,512,471
EXPENDITURES			
Certificated Salaries	35,101,416	34,980,331	(121,085)
Classified Salaries	13,701,343	14,188,921	487,578
Benefits	28,444,994	36,477,897	8,032,903
Books and Supplies	6,901,477	6,636,023	(265,454)
Other Services & Oper. Expenses	17,819,822	16,732,817	(1,087,005)
Capital Outlay	790,950	406,411	(384,539)
Other Outgo 7xxx	-	-	-
Transfer of Indirect 73xx	2,781,420	2,530,600	(250,820)
Total Expenditures	105,541,422	111,952,999	6,411,577
Excess / (Deficiency)	(36,396,051)	(32,295,157)	4,100,894
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	(5,389,719)	(8,438,025)	(3,048,306)
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	39,446,791	41,527,166	2,080,375
Total Financing Sources/Uses	34,057,072	33,089,141	(967,931)
Net Increase (Decrease)	(2,338,979)	793,984	3,132,963
FUND BALANCE, RESERVES			
Beginning Balance	22,475,001	22,475,001	-
Ending Balance	20,136,022	23,268,985	3,132,963

Total Unrestricted and Restricted (Estimated Actuals vs. Unaudited Actuals – 2016-17)

Description	Estimated Actuals: 2016-17			Unaudited Actuals: 2016-17			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	376,895,860	-	376,895,860	376,984,719	-	376,984,719	88,859	-	88,859
Federal Revenue	-	23,801,333	23,801,333	246,246	24,016,379	24,262,625	246,246	215,047	461,293
State Revenue	14,998,811	45,224,038	60,222,849	15,061,066	52,458,642	67,519,708	62,255	7,234,604	7,296,859
Local Revenue	1,890,099	120,000	2,010,099	3,435,103	3,182,820	6,617,924	1,545,004	3,062,820	4,607,825
Total Revenues	393,784,770	69,145,371	462,930,141	395,727,134	79,657,842	475,384,976	1,942,364	10,512,471	12,454,835
EXPENDITURES									
Certificated Salaries	153,966,120	35,101,416	189,067,536	159,356,913	34,980,331	194,337,244	5,390,793	(121,085)	5,269,708
Classified Salaries	45,001,752	13,701,343	58,703,095	47,127,188	14,188,921	61,316,109	2,125,436	487,578	2,613,014
Benefits	89,487,031	28,444,994	117,932,025	89,747,587	36,477,897	126,225,484	260,556	8,032,903	8,293,459
Books and Supplies	16,512,567	6,901,477	23,414,044	13,837,391	6,636,023	20,473,414	(2,675,176)	(265,454)	(2,940,630)
Other Services & Oper. Expenses	25,738,017	17,819,822	43,557,839	23,755,872	16,732,817	40,488,689	(1,982,145)	(1,087,005)	(3,069,150)
Capital Outlay	5,835,945	790,950	6,626,895	4,978,958	406,411	5,385,369	(856,987)	(384,539)	(1,241,526)
Other Outgo 7xxx	777,941	-	777,941	638,607	-	638,607	(139,334)	-	(139,334)
Transfer of Indirect 73xx	(3,906,594)	2,781,420	(1,125,174)	(3,650,043)	2,530,600	(1,119,443)	256,551	(250,820)	5,731
Total Expenditures	333,412,779	105,541,422	438,954,201	335,792,474	111,952,999	447,745,473	2,379,695	6,411,577	8,791,272
Excess / (Deficiency)	60,371,991	(36,396,051)	23,975,940	59,934,661	(32,295,157)	27,639,503	(437,330)	4,100,894	3,663,564
OTHER SOURCES/USES									
Transfers In	-	-	0	-	-	0	-	-	-
Transfers Out	-	(5,389,719)	(5,389,719)	(694)	(8,438,025)	(8,438,719)	(694)	(3,048,306)	(3,049,000)
Net Other Sources (Uses)	-	-	0	-	-	0	-	-	-
Contributions to Restricted	(39,446,791)	39,446,791	0	(41,527,166)	41,527,166	0	(2,080,375)	2,080,375	-
Total Financing Sources/Uses	(39,446,791)	34,057,072	(5,389,719)	(41,527,860)	33,089,141	(8,438,719)	(2,081,069)	(967,931)	(3,049,000)
Net Increase (Decrease)	20,925,200	(2,338,979)	18,586,221	18,406,800	793,984	19,200,784	(2,518,400)	3,132,963	614,563
FUND BALANCE, RESERVES									
Beginning Balance	100,409,509	22,475,001	122,884,510	94,905,317	22,475,001	117,380,318	(5,504,192)	-	(5,504,192)
Ending Balance	121,334,709	20,136,022	141,470,731	113,312,117	23,268,985	136,581,102	(8,022,592)	3,132,963	(4,889,629)

The \$615,000 Combined Variance is due to:

Unrestricted (\$2,518,000)

- Increased Revenue (LCFF adjustment, State programs adjustments, Interest earned, Rebates and various miscellaneous): \$1,942,000
- Increased Salaries & Benefits (3% off schedule, Sub savings): \$7,777,000
- Carryover and Program Savings (Site carryover, savings on LCAP expenditures, various miscellaneous): \$4,657,000
- Ongoing Capital Projects: \$857,000
- Less Indirect Cost and adjustment for outside of district services: \$117,000
- Transfers out (RRMA): \$2,080,000

Restricted (\$3,133,000)

- Increased Revenue (\$8.1 million payment by the State to STRS on the District's behalf, Federal programs adjustments, unspent State program funds and additional redevelopment funds): \$10,512,000
- Increased Salaries & Benefits (\$8.1 million payment by the State to STRS on the District's behalf and minor salary adjustments): \$8,399,000
- Carryover for Federal and State Programs: \$1,352,000
- Ongoing Capital Projects: \$384,539
- Less Indirect Cost: \$251,000
- Transfers in (RRMA): \$2,080,000

GENERAL FUND (FUND 01) OVERVIEW

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	259,797,006	304,478,927	358,105,341	376,895,860	376,984,719	382,314,366
Federal Revenue	112,109	145,360	350,099	-	246,246	-
State Revenue	6,821,550	9,440,102	27,489,555	14,998,811	15,061,066	6,970,484
Other Local Revenue	1,782,279	3,203,107	4,960,327	1,890,099	3,435,103	1,434,065
Total Revenue	268,512,943	317,267,496	390,905,321	393,784,770	395,727,134	390,718,915
Expenditures						
Certificated Salaries	123,610,573	138,470,943	150,509,697	153,966,120	159,356,913	158,453,400
Classified Salaries	33,872,296	38,999,374	42,885,314	45,001,752	47,127,188	46,699,792
Employee Benefits	58,208,849	66,128,483	79,951,939	89,487,031	89,747,587	93,651,359
Books & Supplies	6,125,348	7,562,791	18,273,426	16,512,567	13,837,391	12,086,464
Contracted Services	17,527,742	17,779,992	24,320,276	25,738,017	23,755,872	22,286,941
Capital Outlay	822,707	1,041,204	6,204,075	5,835,945	4,978,958	20,741,823
Other Outgo	(2,546,516)	(3,471,242)	(4,043,207)	(3,128,653)	(3,011,435)	(6,245,633)
Total Expenditures	237,620,999	266,511,545	318,101,520	333,412,779	335,792,474	347,674,146
Other Financing Sources/Uses	(34,326,668)	(27,826,101)	(34,206,973)	(39,446,791)	(41,527,860)	(42,282,299)
Net Increase/Decrease in Fund Balance	(3,434,724)	22,929,850	38,596,828	20,925,200	18,406,800	762,470
Beginning Fund Balance	42,317,556	38,882,831	61,812,681	100,409,509	94,905,317	113,312,117
Net Increase/Decrease in Fund Balance	(3,434,724)	22,929,850	38,596,828	20,925,200	18,406,800	762,470
Ending Fund Balance	38,882,831	61,812,681	100,409,509	121,334,709	113,312,117	114,074,587

COMPONENTS OF THE JUNE 30, 2016 ENDING GENERAL FUND BALANCE

	2016-17 Unaudited Actuals	
Revolving Cash	\$ 100,000	
Prepaid Expenditures	1,139,206	
Restricted Balances:	23,268,985	
<i>Educator Effectiveness</i>	\$1,122,296	
<i>Prop 39 CA Clean Energy Jobs</i>	2,872,930	
<i>Lottery Instructional Materials</i>	4,174,472	
<i>Medi-Cal Billing</i>	538,017	
<i>Special Education</i>	28,881	
<i>College Readiness Block Grant</i>	1,357,287	
<i>Ongoing & Major Maintenance Account (RMA)</i>	13,068,409	
<i>Other Restricted Federal</i>	29,652	
<i>Other Restricted Local</i>	77,041	
Reserve for Economic Uncertainty (4.0%)	17,909,819	
Other Assignments:	11,692,368	

<i>Facilities Projects</i>	<i>10,304,964</i>	
<i>Site Discretionary Carryover</i>	<i>1,387,404</i>	
Unassigned/Unappropriated		82,470,724
Total Ending General Fund Balance 6/30/17		\$136,581,102

NET INCREASE/(DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

The District ended 2016-17 with a Net Increase of \$19,200,784 of which \$18,406,800 is Unrestricted and \$793,984 is Restricted. The 2017-18 Adopted Budget currently estimates a Net Increase/(Decrease) of \$(3,773,819) of which \$762,470 is Unrestricted and \$(4,536,289) is Restricted.

The District's increase/decrease in unrestricted ending fund balance can be attributed to numerous differences between budgeted and actual revenues and expenditures. **Typically, some amount of "budget savings" is expected as not all budgeted dollars are expended.**

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The District has received categorical funding in several programs not subject to unearned revenue. This results in a Restricted Balance and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

Resource	Description	2016-17 Unaudited Actuals	2017-18 Adopted Budget
5640	Medi-Cal Billing Option	\$ 538,017	\$ 538,017
5810	Other Restricted Federal	29,652	29,652
6230	California Clean Energy Jobs Act	2,872,930	0
6264	Educator Effectiveness	1,122,296	0
6300	Lottery: Instructional Materials	4,174,472	4,174,472
6500	Special Education	28,881	28,881
7338	College Readiness Block Grant	1,357,287	1,357,287
8150	RRMA	13,068,409	13,079,125
9010	Other Restricted Local	77,041	77,041
Total Restricted Balance		23,268,985	19,284,475

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

TECHNICAL REVIEW CHECKLIST

In accordance with the programming of the State software used for the submission of the Unaudited Actuals, a Technical Review checklist is produced and included with the Unaudited Actuals packet. This checklist documents internal software checks required by the State.

EXPLANATION OF COLUMNS ON THE GENERAL FUND BUDGET DOCUMENT

2016-17 Estimated Actuals -- This represents the 2016-17 budget as modified by updated financial information. This updated information includes, but is not limited to, the following: update of revenue and expenditure information; Categorical and per-pupil changes requested by the sites, and miscellaneous changes necessary for consistent presentation.

2017-18 Budget -- This represents the 2017-18 Adopted Budget.

Restricted/Unrestricted -- Certain programs are, by law, restricted in usage. These programs are shown in the Restricted columns.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2016-17 fiscal year is Nigro & Nigro, A Professional Accountancy Corporation. The auditor's opinion of the district's financial statements for the 2016-17 fiscal year will be available in approximately December 2017.

ADULT EDUCATION FUND # 11

The Adult Education Fund is used to account separately for Federal, State, and Local revenues for Adult Education programs. The Adult Education program provides the community with life-long education opportunities and support services to all adults. The Adult Education Program addresses the unique and evolving needs of individuals and the community by providing adults with the knowledge and skills necessary to participate effectively as productive citizens, workers, and family members.

The Fontana Adult School has been in operation for over five decades. As the Fontana community continues to grow, Fontana Adult School continues to evolve to better serve its students. With the move to a larger campus, Fontana Adult School now shares offices and classrooms with the district's Regional Occupational Program (ROP) and Career Technical Education (CTE).

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	400,000	400,000	9,600	22,250	22,250	-
Federal Revenue	140,069	419,460	327,780	672,087	672,087	554,672
State Revenue	138,330	191,550	526,068	212,520	241,075	212,520
Other Local Revenue	86,665	84,191	752,871	1,038,888	1,114,061	1,086,000
Total Revenue	765,064	1,095,201	1,616,319	1,945,745	2,049,473	1,853,192
Expenditures						
Certificated Salaries	388,319	529,201	592,751	989,507	904,203	599,240
Classified Salaries	189,710	200,532	236,817	361,771	338,317	342,709
Employee Benefits	153,709	191,941	261,658	381,272	414,953	344,029
Books & Supplies	136,189	101,742	132,136	438,358	400,912	419,345
Contracted Services	63,660	43,492	45,355	135,434	139,670	83,731
Capital Outlay	15,079	17,593	-	-	-	-
Other Outgo	25,407	28,389	44,191	56,222	50,709	64,138
Total Expenditures	972,073	1,112,890	1,312,908	2,362,564	2,248,765	1,853,192
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(207,009)	(17,689)	303,411	(416,819)	(199,292)	-
Beginning Fund Balance	425,046	218,037	200,348	503,759	503,759	304,467
Net Increase/Decrease in Fund Balance	(207,009)	(17,689)	303,411	(416,819)	(199,292)	-
Ending Fund Balance	218,037	200,348	503,759	86,940	304,467	304,467

CHILD DEVELOPMENT FUND #12

This fund is utilized to account for the various programs that support early education and extended learning programs. It contains both Federal and State Programs. The Early Education department is responsible for the organization, coordination, design, implementation, and assessment of Early Education programs, projects and events. Early Education programs include State Preschool, Early Head Start Infant/Toddler and Head Start, and Preschool.

The infant/toddler care centers are funded by the State General Childcare and Early Head Start grant, and are free to eligible families. The State Preschool Program is available to all eligible 3 to 5 year olds. First Priority is given to children who will be age 4 by December 2. Families with lowest per capita income shall be admitted first. Second Priority is given to children who are 3 years of age. The State Preschool Program is funded by a state grant. The grant requires the district to prioritize family needs according to income. The program is free to eligible families.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	1,013,855	975,539	518,983	517,585	529,311	537,884
State Revenue	4,727,120	5,582,840	6,882,153	6,716,460	6,871,042	7,627,127
Other Local Revenue	685,458	602,169	704,195	771,262	773,113	732,711
Total Revenue	6,426,433	7,160,548	8,105,331	8,005,307	8,173,466	8,897,722
Expenditures						
Certificated Salaries	2,305,886	2,425,646	2,700,275	2,903,009	2,881,585	2,858,771
Classified Salaries	1,856,522	1,985,717	2,263,454	2,100,418	2,161,440	2,337,557
Employee Benefits	1,537,039	1,653,623	2,007,834	2,050,688	2,195,227	2,325,928
Books & Supplies	291,840	577,278	264,493	208,996	212,368	894,064
Contracted Services	193,170	227,934	135,496	146,785	142,978	171,024
Capital Outlay	47,329	61,966	58,476	-	-	-
Other Outgo	183,022	282,525	330,951	236,445	238,443	443,892
Total Expenditures	6,414,808	7,214,689	7,760,979	7,646,341	7,832,040	9,031,236
Other Financing Sources/Uses	-	-	791	-	8,971	-
Net Increase/Decrease in Fund Balance	11,625	(54,141)	345,143	358,966	350,397	(133,514)
Beginning Fund Balance	344,409	356,034	301,893	647,036	647,036	997,433
Net Increase/Decrease in Fund Balance	11,625	(54,141)	345,143	358,966	350,397	(133,514)
Ending Fund Balance	356,034	301,893	647,036	1,006,002	997,433	863,919

NUTRITION SERVICES FUND #13

The Fontana Unified Food Services department recognizes the link between good nutrition and a child's ability to learn. The Food Services department is made up of dedicated food and nutrition professionals focused on providing affordable, nutritious and appealing meals to all students to bridge that link and support student health and wellness for a lifetime. The Cafeteria Special Revenue Fund is used to account for federal, state, and local resources to operate the food services program.

Fontana Unified School District is committed to ensuring that meals, foods and beverages sold or served to our students, either meet or exceed state and federal nutrition guidelines. Furthermore, the Food Services department will remain focused on providing opportunities and access to appropriate nutrition education and working with parents and students on improving our services.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	17,421,968	17,939,091	20,014,588	20,992,742	22,705,512	20,833,501
State Revenue	1,368,665	1,473,925	1,445,632	1,596,715	1,523,301	1,453,817
Other Local Revenue	2,094,866	1,881,345	1,221,064	1,006,331	929,626	1,004,200
Total Revenue	20,885,499	21,294,361	22,681,284	23,595,788	25,158,439	23,291,518
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	6,052,140	6,532,077	8,056,521	8,602,927	8,781,903	8,481,233
Employee Benefits	3,155,331	3,117,790	3,661,338	4,102,942	4,091,342	4,620,784
Food Costs	8,673,712	9,646,514	10,122,712	9,394,821	10,728,148	9,991,395
Other Supplies	952,970	1,077,514	1,283,352	1,371,305	1,464,947	1,071,735
Contracted Services	327,925	677,105	491,650	413,123	382,346	522,950
Capital Outlay	536,177	495,671	599,985	1,643,366	1,270,384	1,105,000
Other Outgo	615,105	928,349	1,158,998	832,507	830,291	1,382,533
Total Expenditures	20,313,360	22,475,020	25,374,556	26,360,991	27,549,362	27,175,630
Other Financing Sources/Uses	-	206,521	32,395	-	-	-
Net Increase/Decrease in Fund Balance	572,139	(974,138)	(2,660,877)	(2,765,203)	(2,390,923)	(3,884,112)
Beginning Fund Balance	15,362,027	15,934,166	14,960,028	12,299,151	12,299,151	9,908,228
Net Increase/Decrease in Fund Balance	572,139	(974,138)	(2,660,877)	(2,765,203)	(2,390,923)	(3,884,112)
Ending Fund Balance	15,934,166	14,960,028	12,299,151	9,533,948	9,908,228	6,024,116

DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund was established to conform to Education Code Section 17582. The guidelines and funding were created by the State Legislature to assist school districts with the tremendous financial burden of maintaining school facilities. The funding model was built on the concept that the State would provide an amount based on a formula that utilizes state wide data. The State funding would then be contingent on the District providing matching funds.

In 2008-09, in response to the State fiscal crisis, the State determined that the local match was no longer required under categorical flexibility provisions. The Deferred Maintenance Fund is now permanently under the Local Control Funding Formula (LCFF) and there is no longer a Deferred Maintenance Program entitlement or a required matching contribution.

Moneys in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Education Code sections 17280–17317
- The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials
- The encapsulation or removal of materials containing asbestos
- The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	1,438,350	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,622	8,280	7,322	3,281	7,438	2,000
Total Revenue	1,444,972	8,280	7,322	3,281	7,438	2,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	5,575	27,123	-	-	-	10,000
Contracted Services	387,744	1,215,578	275,400	35,000	34,209	196,000
Capital Outlay	81,402	448,776	345,795	28,300	28,300	100,000
Other Outgo	-	-	-	-	-	-
Total Expenditures	474,721	1,691,477	621,195	63,300	62,509	306,000
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	970,251	(1,683,197)	(613,873)	(60,019)	(55,071)	(304,000)
Beginning Fund Balance	2,202,127	3,172,378	1,489,181	875,308	875,308	820,237
Net Increase/Decrease in Fund Balance	970,251	(1,683,197)	(613,873)	(60,019)	(55,071)	(304,000)
Ending Fund Balance	3,172,378	1,489,181	875,308	815,289	820,237	516,237

SPECIAL NON-CAPITAL RESERVE FUND # 17

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay. Amounts from this special reserve funds must first be transferred into the general fund or other appropriate fund before expenditures may be made.

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

During the 2014-15 fiscal year, the District transferred \$11,705,204 into the fund in order to establish a reserve in case LCFF funding was not implemented as originally planned.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	7,355	45,621	66,250	70,000	101,552	50,000
Total Revenue	7,355	45,621	66,250	70,000	101,552	50,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Other Financing Sources/Uses	11,705,204	-	-	-	-	-
Net Increase/Decrease in Fund Balance	11,712,559	45,621	66,250	70,000	101,552	50,000
Beginning Fund Balance	-	11,712,559	11,758,180	11,824,430	11,824,430	11,925,982
Net Increase/Decrease in Fund Balance	11,712,559	45,621	66,250	70,000	101,552	50,000
Ending Fund Balance	11,712,559	11,758,180	11,824,430	11,894,430	11,925,982	11,975,982

BUILDING FUND #21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds, and may not be used for any purposes other than those for which the bonds were issued. On June 6, 2006, the District voters authorized \$275 million in General Obligation to acquire, construct, renovate, and equip certain school facilities. The Bonds are general obligations of the District, and the County is empowered and obligated to levy ad valorem taxes upon all property within the District subject to taxation for the payment of interest and principal of the Bonds when due.

In addition to the annual audit, the projects and expenditures in this fund had additional oversight from a committee, which had two primary responsibilities: informing the public on the expenditures of the Bond proceeds and reviewing expenditure reports to ensure that Bond proceeds were expended only for the purposes set forth in Measure "C". The Measure "C" funds were fully expended in the 2012-13 fiscal year with the completion of projects.

On June 1, 2016, the District issued \$49,910,000 of General Obligation Refunding Bonds. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the District's liabilities. The refunding decreased the District's total debt services payments by \$9,715,040. The transaction also resulted in an economic gain (difference between the present value of the debt service on the old and the new bonds) of \$8,442,608.

Although the building fund is currently inactive, it has remained open to support any future bond issuances and capital projects.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	707	-	-	-	-	-
Total Revenue	707	-	-	-	-	-
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	706	-	736,754	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	706	-	736,754	-	-	-
Other Financing Sources/Uses	-	-	736,754	-	-	-
Net Increase/Decrease in Fund Balance	1	-	-	-	-	-
Beginning Fund Balance	(1)	-	-	-	-	-
Net Increase/Decrease in Fund Balance	1	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-

CAPITAL FACILITIES FUND #25

Education Code Section 17620 authorizes the governing board of a school district to levy a fee established by the State for development within its borders. The Capital Facilities Fund is used to record developer fee income. Developer Fee income must be used for the rental or purchase of modular classrooms, the purchase of property, and/or for other major classroom facility needs as approved by the Board of Education. Government Code Section 66001 and 66006 require the District to provide an annual report to the public regarding the fee collection and usage.

In order to help finance the construction or reconstruction of school facilities needed to accommodate students coming from new development, the FUSD Governing Board may establish, levy and collect developer fees on residential, commercial and industrial construction within the district boundaries, subject to restrictions specified by law and administrative regulation. (Board Policy 7211)

After payment of developer fees, individuals are issued a "Certificate of Compliance" to be submitted to the City (or County for unincorporated areas). The Certificate of Compliance is required before a building permit can be issued.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	1,717,124	4,850,831	4,372,373	5,050,000	6,806,994	2,050,000
Total Revenue	1,717,124	4,850,831	4,372,373	5,050,000	6,806,994	2,050,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	8,247	27,465	36,984	26,000	2,725	1,050,000
Contracted Services	943,151	818,754	868,638	570,000	622,890	1,838,000
Capital Outlay	686,417	762,821	1,214,729	1,185,000	142,577	6,400,000
Other Outgo	-	-	-	-	-	-
Total Expenditures	1,637,815	1,609,040	2,120,351	1,781,000	768,191	9,288,000
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	79,309	3,241,791	2,252,022	3,269,000	6,038,803	(7,238,000)
Beginning Fund Balance	6,421,164	6,500,473	9,742,264	11,994,286	11,994,286	18,033,089
Net Increase/Decrease in Fund Balance	79,309	3,241,791	2,252,022	3,269,000	6,038,803	(7,238,000)
Ending Fund Balance	6,500,473	9,742,264	11,994,286	15,263,286	18,033,089	10,795,089

COUNTY SCHOOL FACILITIES FUND #35

The Capital Projects Fund – County Schools Facilities Fund was established to receive allocations from the State Building Program. The revenues that are recorded in this fund are for modernization projects, new construction projects, and the Overcrowded Relief Grants (ORG) which is also known as the Portable Classroom Replacement Program.

The fund is used for projects that meet a complex series of requirements. The project applications and various support documents must be approved by the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of State Architect (DSA), and the State Allocation Board (SAB). The funding always requires matching dollars from the District to go towards the cost of the project.

In 2014-15, there was a \$2.3 million repayment to the State for unused Overcrowded Relief Grant funds on the Jurupa Hills High School Project. In 2016-17, there was a \$2.9 million repayment to the State for a duplicate payment that the District received for site development on the Jurupa Hills High School Project.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	2,075,621	(2,334,993)	-	(2,920,251)	(2,920,251)	-
Other Local Revenue	53,507	60,151	74,638	46,948	99,726	32,728
Total Revenue	2,129,128	(2,274,842)	74,638	(2,873,303)	(2,820,525)	32,728
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	6,254	-	-	-	-	-
Capital Outlay	191,217	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	197,471	-	-	-	-	-
Other Financing Sources/Uses	(1,519,927)	-	-	-	-	-
Net Increase/Decrease in Fund Balance	411,730	(2,274,842)	74,638	(2,873,303)	(2,820,525)	32,728
Beginning Fund Balance	15,057,576	15,469,306	13,194,464	13,269,102	13,269,102	10,448,577
Net Increase/Decrease in Fund Balance	411,730	(2,274,842)	74,638	(2,873,303)	(2,820,525)	32,728
Ending Fund Balance	15,469,306	13,194,464	13,269,102	10,395,799	10,448,577	10,481,305

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND #40

The District maintains a capital outlay fund, which is used to account for funds that have been designated for capital expenditures, which could be construction projects and/or major equipment purchases.

On April 1, 2005, the District entered into a site lease agreement with the California School Boards Association Finance Corporation. The purpose of the agreement is to provide financing for the cost of purchasing equipment and certain improvements to property. The financing for the improvements is provided by the issuance of Qualified Zone Academy Bond (QZABs), pursuant to Section 1397E of the Internal Revenue Code. The total QZAB received was \$5.0 million and the outstanding balance at the end of 2015-16 was \$1,824,941. The QZAB annual repayment is approx. \$300,000 per year.

The primary revenue sources in this fund are interest earnings and transfers related to Redevelopment Agency Funds (RDA) that are restricted to capital building items.

In 2016-17, a transfer of \$5.39 million was made from the Restricted General Fund to Fund 40. This represented RDA funds that had accumulated over a period of years in the Restricted General Fund for a specific area. This transfer completes the shift of all prior year funds to Fund 40.

These revenues and related transfers will be budgeted as they are received.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	2,330,682	2,017,530	1,709,298	578,660	57,662	16,500
Total Revenue	2,330,682	2,017,530	1,709,298	578,660	57,662	16,500
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	300,000
Contracted Services	83,786	73,987	-	1,000	714	550,000
Capital Outlay	21,150	5,247,767	12,338,267	-	-	400,000
Other Outgo	247,628	247,628	247,628	247,628	247,628	247,628
Total Expenditures	352,564	5,569,382	12,585,895	248,628	248,342	1,497,628
Other Financing Sources/Uses	-	-	-	5,389,719	8,429,054	-
Net Increase/Decrease in Fund Balance	1,978,118	(3,551,852)	(10,876,597)	5,719,751	8,238,374	(1,481,128)
Beginning Fund Balance	19,797,231	21,775,349	18,223,497	7,346,900	7,346,900	15,585,274
Net Increase/Decrease in Fund Balance	1,978,118	(3,551,852)	(10,876,597)	5,719,751	8,238,374	(1,481,128)
Ending Fund Balance	21,775,349	18,223,497	7,346,900	13,066,651	15,585,274	14,104,146

COMMUNITY FACILITY DISTRICT FOR COP DEBT FUND #49

The Special Reserve Fund for Capital Outlay Projects is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under Generally Accepted Accounting Principles (GAAP). The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purposes of selling tax-exempt bonds to finance public improvements and services. Mello-Roos tax receipts collected by the LEA are recorded as revenue. Mello-Roos proceeds collected by another agency's community facility district, of which the District is only a beneficiary, should be reported as Transfer from Other.

On April 25, 2007, the District issued \$49,910,000 in certificates of participation through the Fontana Unified School District Public Financing Authority for the purpose of providing funds for the construction and improvement of certain school facilities. Payments are financed through the CFD resources.

On June 8, 2016, the District issued \$27,945,000 in Certificates of Participation. The certificates bear fixed interest rates ranging between 3.0% and 5.0% with annual maturities from September 1, 2016 through September 1, 2035. The net proceeds were used to prepay a portion of the District's outstanding 2007 Certificates of Participation. As a result, the refunded certificates are considered defeased, and the related liability for the bonds have been removed from the District's liabilities. The refunding decreased the District's total debt service payments by \$14,344,094 and resulted in an economic gain of \$11,756,188.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	5,744,829	5,062,601	5,379,086	89,000	5,866,601	7,560,000
Total Revenue	5,744,829	5,062,601	5,379,086	89,000	5,866,601	7,560,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	44,893	34,659	256,662	898,000	874,072	750,395
Contracted Services	120,166	1,894,187	581,778	123,600	133,749	90,000
Capital Outlay	591,194	3,287,466	3,468,413	3,070,650	3,694,114	2,231,000
Other Outgo	3,265,678	-	3,305,818	2,823,072	2,823,457	4,027,275
Total Expenditures	4,021,931	5,216,312	7,612,671	6,915,322	7,525,391	7,098,670
Other Financing Sources/Uses	1,519,927	-	(6,805,455)	-	-	-
Net Increase/Decrease in Fund Balance	3,242,825	(153,711)	(9,039,040)	(6,826,322)	(1,658,790)	461,330
Beginning Fund Balance	35,332,184	38,575,009	38,421,298	29,382,258	29,382,258	27,723,468
Net Increase/Decrease in Fund Balance	3,242,825	(153,711)	(9,039,040)	(6,826,322)	(1,658,790)	461,330
Ending Fund Balance	38,575,009	38,421,298	29,382,258	22,555,936	27,723,468	28,184,798

BOND INTEREST AND REDEMPTION FUND #51

The Bond Interest and Redemption Fund is administered by San Bernardino County. This fund was established to record the monies collected through property taxes, and utilized to repay the \$75 million general obligation bond that was approved by voters in 1990, and the \$275 million approved by voters in 2006.

San Bernardino County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

Expenditures in this fund are limited to bond interest, redemption, and related cost. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor.

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	170,026	153,794	125,873	129,343	111,475	129,343
Other Local Revenue	17,385,078	17,814,192	15,752,975	14,683,550	15,915,171	14,683,550
Total Revenue	17,555,104	17,967,986	15,878,848	14,812,893	16,026,646	14,812,893
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	17,516,044	15,438,716	19,137,355	15,842,113	15,841,164	17,366,056
Total Expenditures	17,516,044	15,438,716	19,137,355	15,842,113	15,841,164	17,366,056
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	39,061	2,529,270	(3,258,507)	(1,029,220)	185,482	(2,553,163)
Beginning Fund Balance	18,714,028	18,753,089	21,282,359	18,023,852	18,023,852	18,209,334
Net Increase/Decrease in Fund Balance	39,061	2,529,270	(3,258,507)	(1,029,220)	185,482	(2,553,163)
Ending Fund Balance	18,753,089	21,282,359	18,023,852	16,994,632	18,209,334	15,656,171

SELF INSURANCE – WORKERS COMPENSATION FUND #67

In 1990, the District made a determination that it would be more cost effective to run the workers' compensation program through a Self-Insurance Fund. The sole function of the fund is to account for costs related to the workers' compensation program. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a district.

Principal revenues in this fund are interest, in-district premiums and contributions, interagency revenues, and other local revenues. Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

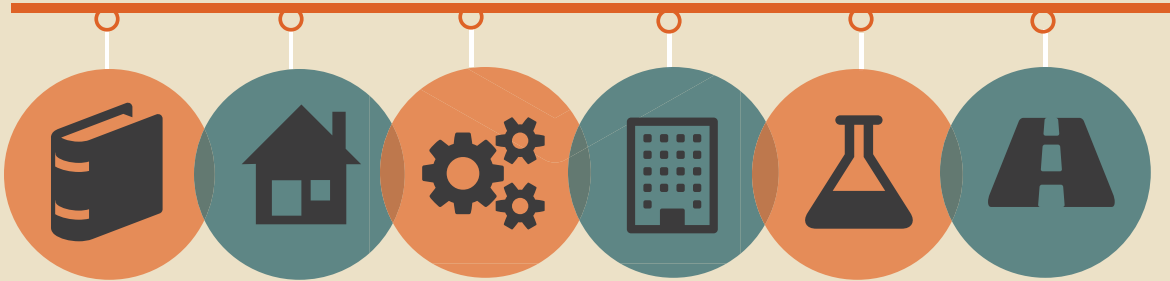
	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	1,121,297	2,880,409	3,196,276	3,305,297	3,262,785	3,264,089
Total Revenue	1,121,297	2,880,409	3,196,276	3,305,297	3,262,785	3,264,089
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	200,100	216,977	228,139	244,896	226,587	233,483
Employee Benefits	68,643	74,327	78,203	95,665	87,250	91,738
Books & Supplies	10,775	1,059	1,108	6,932	7,476	6,932
Contracted Services	1,162,227	2,285,840	2,043,126	2,636,143	2,043,915	2,909,937
Other Outgo	-	-	-	-	-	-
Total Expenditures	1,441,744	2,578,204	2,350,575	2,983,636	2,365,228	3,242,090
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(320,447)	302,205	845,701	321,661	897,557	21,999
Beginning Fund Balance	2,734,132	2,413,685	2,715,890	3,561,590	3,561,590	4,459,147
Net Increase/Decrease in Fund Balance	(320,447)	302,205	845,701	321,661	897,557	21,999
Ending Fund Balance	2,413,685	2,715,890	3,561,590	3,883,251	4,459,147	4,481,146

RETIREE BENEFIT FUND #71

On June 27, 2007, the Board of Education approved the District joining Keenan & Associate's Futuris Public Entity Investment Trust as the District's irrevocable trust for post-retirement benefits. The implementation of this trust was in response to the Governmental Accounting Standards Board (GASB) Statement 45, which required the District to account for its post-retirement benefits on its annual financial statements. Irrevocable contributions from the District to this trust are accounted for in the Retiree Benefit Fund 71.

This trust and its funds are not reported through of the County Treasurer's Office. It is a separate process and a committee was established to provide oversight of the funds. The official title of the committee is, the Retirement Board of Authority (RBOA).

	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Estimated Actuals	2016-17 Unaudited Actuals	2017-18 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	6,432,603	7,605,111	15,456,803	15,231,016	12,223,777	15,231,016
Total Revenue	6,432,603	7,605,111	15,456,803	15,231,016	12,223,777	15,231,016
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	5,087,782	5,668,849	137,446	5,051,388	172,676	5,267,300
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	5,087,782	5,668,849	137,446	5,051,388	172,676	5,267,300
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	1,344,821	1,936,262	15,319,357	10,179,628	12,051,100	9,963,716
Beginning Fund Balance	2,564,506	3,909,327	5,845,589	21,164,946	21,164,946	33,216,047
Net Increase/Decrease in Fund Balance	1,344,821	1,936,262	15,319,357	10,179,628	12,051,100	9,963,716
Ending Fund Balance	3,909,327	5,845,589	21,164,946	31,344,574	33,216,047	43,179,763



The Fontana Unified School District INTERIM REPORT CARD

LOCAL CONTROL ACCOUNTABILITY PLAN



GOAL 1

Increased Proficiency & Strategic Thinking

TEXTBOOKS
*
TECHNOLOGY
*
ASSESSMENT
*
A.P./I.B./VAPA

GOAL 2

Promote Multilingualism & Multiculturalism

ASSESSMENT
*
INSTRUCTION
*
STAFF DEVELOPMENT
*
COMMUNITY

GOAL 3

Graduation & College & Career Readiness

COLLEGE & CAREER
*
LINKED LEARNING
*
A.P./I.B.

GOAL 4

Cultivate Effective Teachers & Leaders

PROFESSIONAL DEVELOPMENT
*
SITE LEADERSHIP PIPELINE
*
INNOVATION

GOAL 5

Engage Students and Decrease Dropouts

ALTERNATIVE LEARNING
*
COUNSELING
*
BEHAVIORAL SUPPORT

GOAL 6

Strengthen Family & Community Engagement

OUTREACH
*
COLLABORATION
*
PARTNERSHIPS

GOAL 7

Promote Healthy Environments

SAFETY
*
HEALTH
*
LEARNING

Funding by Need

Serving a Diverse Population

The Fontana Unified School District's 45 schools educate students from preschool through adult in a diverse urban/suburban environment.

Supplemental & Concentration Students

LOW INCOME
31,435

FOSTER
337

E.L.
11,968

UNIQUE
32,947

Targeted Funding

Supplemental and Concentration students generated additional funds.

\$93.9
million

Moving Forward

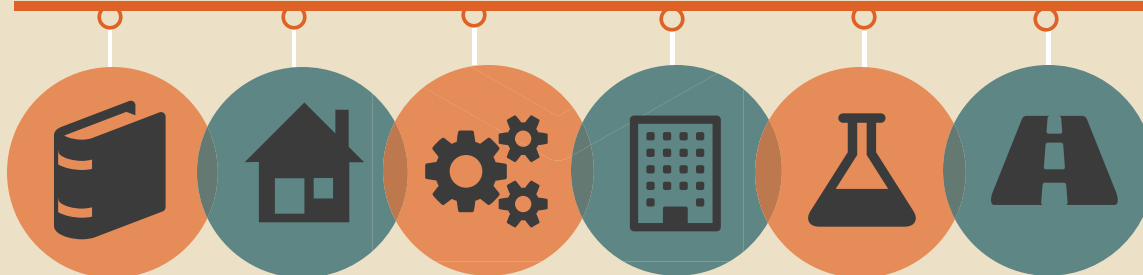
The doors for FUSD's 45th school opened July of 2016.

45 Total Schools

33K (87.6%) Consolidated Count

ELIGIBLE STUDENTS





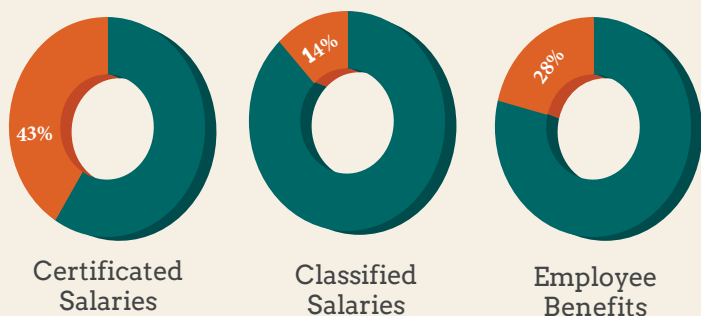
The Fontana Unified School District

Where will the money go?

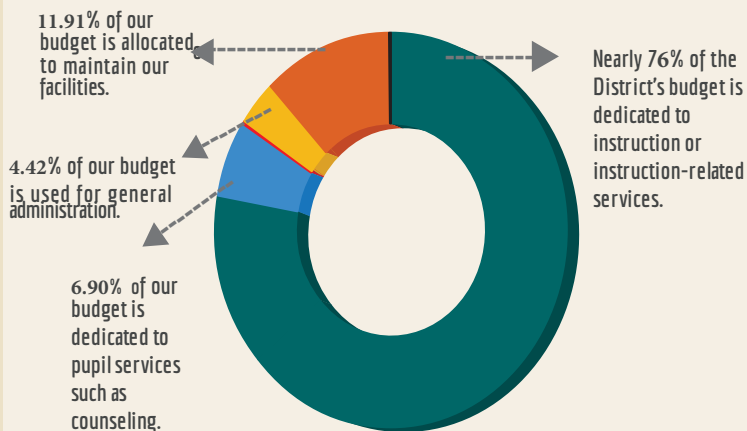
FUSD's Investment in People

2017-18 Employee Compensation

Other Employee Compensation



Expenditures by Function

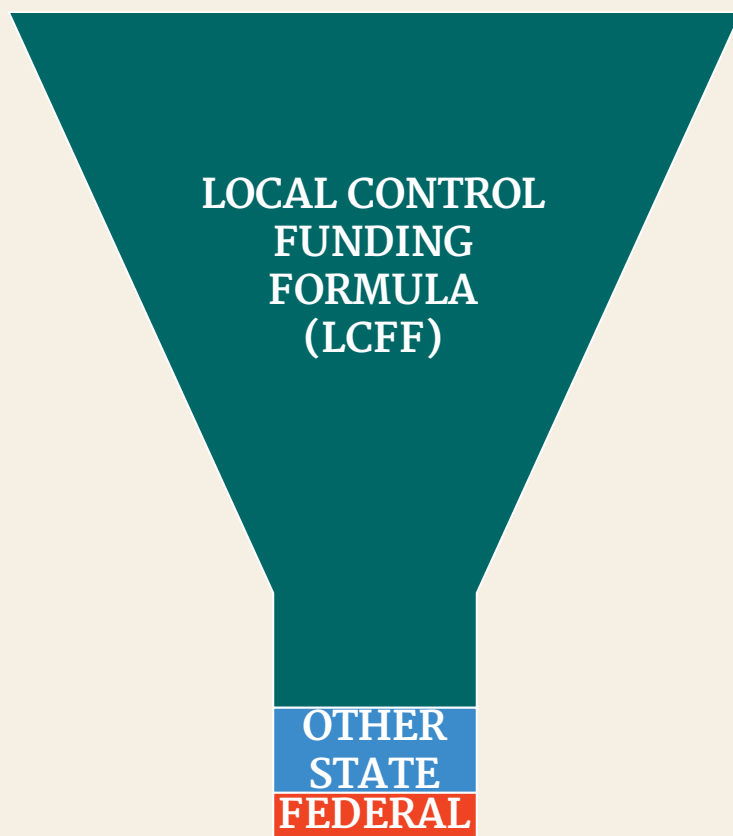


By the Numbers

61.95%	-----	Instruction
14.01%	-----	Instruction-Related Services
11.91%	-----	Plant Services
7.56%	-----	Pupil Services
4.42%	-----	General Administration
0.15%	-----	Other

REVENUES

DISTRICT FUNDING SOURCES



FUSD Relies on State Funding

The Fontana Unified School District relies on a variety of funding sources. The primary sources of funding include Local, State, and Federal funds. The District is expecting to receive over \$458 million in revenues during the 2017-18 school year. State funding accounts for over 94% of these funds.

79.3%	-----	Local Control Funding Formula (LCFF)
14.2%	-----	Other State Revenue
5.1%	-----	Federal Revenue
1.4%	-----	Local Revenue

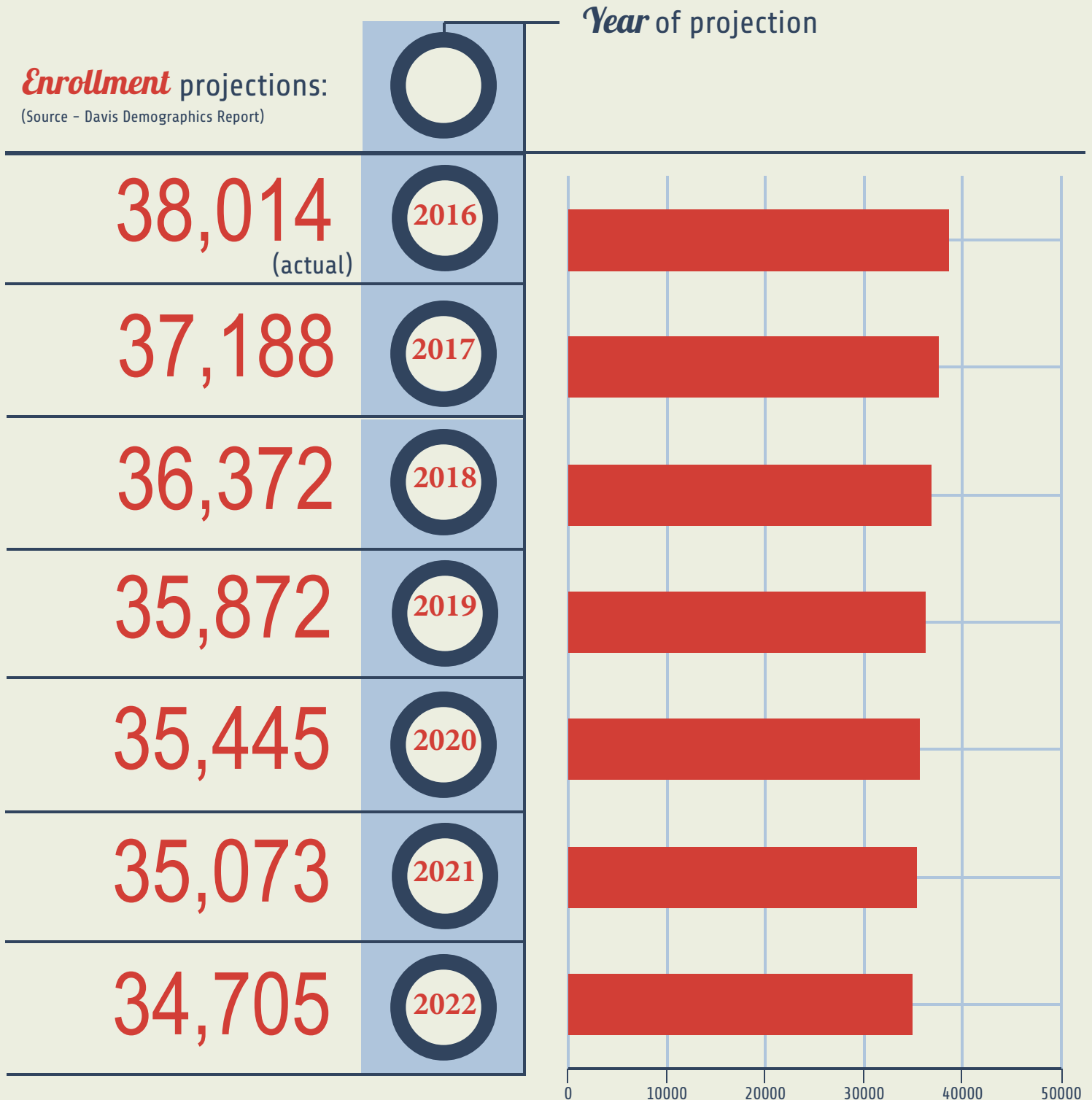




Enrollment PROJECTIONS FOR **FUSD**

Student enrollment is one of the more influential factors in school funding.

The number of students per household within the Fontana Unified School District is projected to decline. Continued decline will affect the ability to generate revenue.



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	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
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	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	376,984,719.02	0.00	376,984,719.02	382,314,366.00	0.00	382,314,366.00	1.4%
2) Federal Revenue		8100-8299	246,246.00	24,016,379.46	24,262,625.46	0.00	25,570,159.00	25,570,159.00	5.4%
3) Other State Revenue		8300-8599	15,061,065.78	52,458,642.00	67,519,707.78	6,970,484.00	41,931,150.00	48,901,634.00	-27.6%
4) Other Local Revenue		8600-8799	3,435,103.49	3,182,820.32	6,617,923.81	1,434,065.00	50,700.00	1,484,765.00	-77.6%
5) TOTAL, REVENUES			395,727,134.29	79,657,841.78	475,384,976.07	390,718,915.00	67,552,009.00	458,270,924.00	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	159,356,912.82	34,980,331.32	194,337,244.14	158,453,400.00	34,497,909.00	192,951,309.00	-0.7%
2) Classified Salaries		2000-2999	47,127,188.30	14,188,920.59	61,316,108.89	46,699,792.00	13,961,612.00	60,661,404.00	-1.1%
3) Employee Benefits		3000-3999	89,747,586.92	36,477,896.78	126,225,483.70	93,651,359.00	30,654,115.00	124,305,474.00	-1.5%
4) Books and Supplies		4000-4999	13,837,391.34	6,636,022.52	20,473,413.86	12,086,464.00	9,329,599.00	21,416,063.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	23,755,871.90	16,732,817.24	40,488,689.14	22,286,941.00	20,034,397.00	42,321,338.00	4.5%
6) Capital Outlay		6000-6999	4,978,957.88	406,410.83	5,385,368.71	20,741,823.00	1,459,954.00	22,201,777.00	312.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	638,607.23	0.00	638,607.23	77,941.00	0.00	77,941.00	-87.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,650,042.61)	2,530,599.65	(1,119,442.96)	(6,323,574.00)	4,433,011.00	(1,890,563.00)	68.9%
9) TOTAL, EXPENDITURES			335,792,473.78	111,952,998.93	447,745,472.71	347,674,146.00	114,370,597.00	462,044,743.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			59,934,660.51	(32,295,157.15)	27,639,503.36	43,044,769.00	(46,818,588.00)	(3,773,819.00)	-113.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	693.93	8,438,025.37	8,438,719.30	0.00	0.00	0.00	-100.0%
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	(41,527,166.23)	41,527,166.23	0.00	(42,282,299.00)	42,282,299.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,527,860.16)	33,089,140.86	(8,438,719.30)	(42,282,299.00)	42,282,299.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,406,800.35	793,983.71	19,200,784.06	762,470.00	(4,536,289.00)	(3,773,819.00)	-119.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	100,409,509.12	22,475,000.81	122,884,509.93	113,312,117.38	23,268,984.52	136,581,101.90	11.1%
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)			100,409,509.12	22,475,000.81	122,884,509.93	113,312,117.38	23,268,984.52	136,581,101.90	11.1%
d) Other Restatements		9795	(5,504,192.09)	0.00	(5,504,192.09)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,905,317.03	22,475,000.81	117,380,317.84	113,312,117.38	23,268,984.52	136,581,101.90	16.4%
2) Ending Balance, June 30 (E + F1e)			113,312,117.38	23,268,984.52	136,581,101.90	114,074,587.38	18,732,695.52	132,807,282.90	-2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,139,205.79	0.00	1,139,205.79	1,139,206.00	0.00	1,139,206.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,268,984.52	23,268,984.52	0.00	19,284,474.93	19,284,474.93	-17.1%
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	11,692,368.00	0.00	11,692,368.00	0.00	0.00	0.00	-100.0%
School Site Carryover	0000	9780	1,387,404.00		1,387,404.00				
Facility Projects	0000	9780	10,304,964.00		10,304,964.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	17,909,819.00	0.00	17,909,819.00	18,481,790.00	0.00	18,481,790.00	3.2%
Unassigned/Unappropriated Amount		9790	82,470,724.59	0.00	82,470,724.59	94,353,591.38	(551,779.41)	93,801,811.97	13.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	148,344,432.68	32,072,491.61	180,416,924.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,709,554.65	12,052,656.77	13,762,211.42				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	4,719,864.63	4,061.70	4,723,926.33				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,139,205.79	0.00	1,139,205.79				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			156,013,057.75	44,129,210.08	200,142,267.83				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	30,931,744.38	7,385,527.85	38,317,272.23				
2) Due to Grantor Governments		9590	8,746,805.00	0.00	8,746,805.00				
3) Due to Other Funds		9610	3,022,390.99	8,429,131.65	11,451,522.64				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,045,566.06	5,045,566.06				
6) TOTAL, LIABILITIES			42,700,940.37	20,860,225.56	63,561,165.93				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			113,312,117.38	23,268,984.52	136,581,101.90				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	302,299,178.00	0.00	302,299,178.00	318,623,289.00	0.00	318,623,289.00	5.4%
Education Protection Account State Aid - Current Year		8012	48,775,097.00	0.00	48,775,097.00	45,875,592.00	0.00	45,875,592.00	-5.9%
State Aid - Prior Years		8019	(265.00)	0.00	(265.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	182,238.33	0.00	182,238.33	168,143.00	0.00	168,143.00	-7.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	15,353,452.26	0.00	15,353,452.26	14,964,937.00	0.00	14,964,937.00	-2.5%
Unsecured Roll Taxes		8042	759,358.97	0.00	759,358.97	824,661.00	0.00	824,661.00	8.6%
Prior Years' Taxes		8043	197,055.37	0.00	197,055.37	193,956.00	0.00	193,956.00	-1.6%
Supplemental Taxes		8044	775,285.53	0.00	775,285.53	532,978.00	0.00	532,978.00	-31.3%
Education Revenue Augmentation Fund (ERAF)		8045	(3,571,059.79)	0.00	(3,571,059.79)	(4,260,087.00)	0.00	(4,260,087.00)	19.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,211,453.65	0.00	12,211,453.65	5,371,618.00	0.00	5,371,618.00	-56.0%
Penalties and Interest from Delinquent Taxes		8048	25,324.70	0.00	25,324.70	19,279.00	0.00	19,279.00	-23.9%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			377,007,119.02	0.00	377,007,119.02	382,314,366.00	0.00	382,314,366.00	1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(22,250.00)		(22,250.00)	0.00		0.00	-100.0%
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	(150.00)	0.00	(150.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			376,984,719.02	0.00	376,984,719.02	382,314,366.00	0.00	382,314,366.00	1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,224,714.00	6,224,714.00	0.00	6,224,714.00	6,224,714.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,273,510.85	1,273,510.85	0.00	1,276,164.00	1,276,164.00	0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		13,516,275.26	13,516,275.26		13,769,883.00	13,769,883.00	1.9%
Title I, Part D, Local Delinquent Programs	3025	8290		2,979.73	2,979.73		17,586.00	17,586.00	490.2%
Title II, Part A, Educator Quality	4035	8290		481,125.26	481,125.26		1,375,171.00	1,375,171.00	185.8%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		41,920.00	41,920.00	New

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		1,141,250.52	1,141,250.52		1,682,429.00	1,682,429.00	47.4%
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		29,652.20	29,652.20		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		380,861.00	380,861.00		326,067.00	326,067.00	-14.4%
All Other Federal Revenue	All Other	8290	246,246.00	966,010.64	1,212,256.64	0.00	856,225.00	856,225.00	-29.4%
TOTAL, FEDERAL REVENUE			246,246.00	24,016,379.46	24,262,625.46	0.00	25,570,159.00	25,570,159.00	5.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		19,588,021.00	19,588,021.00		19,481,636.00	19,481,636.00	-0.5%
Prior Years	6500	8319		214,057.00	214,057.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,372,800.00	0.00	9,372,800.00	1,386,188.00	0.00	1,386,188.00	-85.2%
Lottery - Unrestricted and Instructional Materials		8560	5,534,153.00	1,840,114.00	7,374,267.00	5,584,296.00	1,864,885.00	7,449,181.00	1.0%
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		3,807,017.00	3,807,017.00		4,114,590.00	4,114,590.00	8.1%
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		2,418,674.00	2,418,674.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,266,108.00	1,266,108.00		2,805,480.00	2,805,480.00	121.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		237.00	237.00		32,805.00	32,805.00	13741.8%
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	154,112.78	23,324,414.00	23,478,526.78	0.00	13,631,754.00	13,631,754.00	-41.9%
TOTAL, OTHER STATE REVENUE			15,061,065.78	52,458,642.00	67,519,707.78	6,970,484.00	41,931,150.00	48,901,634.00	-27.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,039,335.13	3,039,335.13	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	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	85,034.10	0.00	85,034.10	60,000.00	0.00	60,000.00	-29.4%
Interest		8660	1,215,289.30	0.00	1,215,289.30	500,000.00	0.00	500,000.00	-58.9%
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	327,477.25	20,000.00	347,477.25	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	115,062.99	0.00	115,062.99	91,918.00	0.00	91,918.00	-20.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	1,692,239.85	123,485.19	1,815,725.04	782,147.00	50,700.00	832,847.00	-54.1%
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%
TOTAL, OTHER LOCAL REVENUE			3,435,103.49	3,182,820.32	6,617,923.81	1,434,065.00	50,700.00	1,484,765.00	-77.6%
TOTAL, REVENUES			395,727,134.29	79,657,841.78	475,384,976.07	390,718,915.00	67,552,009.00	458,270,924.00	-3.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	130,402,947.92	25,293,206.71	155,696,154.63	128,901,159.00	24,780,982.00	153,682,141.00	-1.3%
Certificated Pupil Support Salaries		1200	8,328,709.55	2,861,172.27	11,189,881.82	8,575,247.00	2,950,105.00	11,525,352.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,438,430.80	1,148,918.27	15,587,349.07	14,884,417.00	1,262,761.00	16,147,178.00	3.6%
Other Certificated Salaries		1900	6,186,824.55	5,677,034.07	11,863,858.62	6,092,577.00	5,504,061.00	11,596,638.00	-2.3%
TOTAL, CERTIFICATED SALARIES			159,356,912.82	34,980,331.32	194,337,244.14	158,453,400.00	34,497,909.00	192,951,309.00	-0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,720,315.96	7,911,642.47	10,631,958.43	2,405,455.00	7,797,478.00	10,202,933.00	-4.0%
Classified Support Salaries		2200	21,727,698.17	4,414,970.57	26,142,668.74	21,348,704.00	4,151,671.00	25,500,375.00	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	2,568,303.10	658,690.67	3,226,993.77	2,693,772.00	853,211.00	3,546,983.00	9.9%
Clerical, Technical and Office Salaries		2400	16,210,416.59	872,968.25	17,083,384.84	16,239,006.00	881,081.00	17,120,087.00	0.2%
Other Classified Salaries		2900	3,900,454.48	330,648.63	4,231,103.11	4,012,855.00	278,171.00	4,291,026.00	1.4%
TOTAL, CLASSIFIED SALARIES			47,127,188.30	14,188,920.59	61,316,108.89	46,699,792.00	13,961,612.00	60,661,404.00	-1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,582,332.88	23,398,455.58	42,980,788.46	22,421,779.00	15,846,785.00	38,268,564.00	-11.0%
PERS		3201-3202	6,077,407.92	1,876,016.05	7,953,423.97	7,111,146.00	2,228,674.00	9,339,820.00	17.4%
OASDI/Medicare/Alternative		3301-3302	5,783,316.75	1,592,348.31	7,375,665.06	5,714,592.00	1,576,847.00	7,291,439.00	-1.1%
Health and Welfare Benefits		3401-3402	39,633,596.41	8,995,792.88	48,629,389.29	40,620,004.00	10,396,544.00	51,016,548.00	4.9%
Unemployment Insurance		3501-3502	102,402.34	25,141.48	127,543.82	103,334.00	24,166.00	127,500.00	0.0%
Workers' Compensation		3601-3602	2,477,686.80	590,142.48	3,067,829.28	2,449,488.00	581,099.00	3,030,587.00	-1.2%
OPEB, Allocated		3701-3702	16,090,843.82	0.00	16,090,843.82	15,231,016.00	0.00	15,231,016.00	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			89,747,586.92	36,477,896.78	126,225,483.70	93,651,359.00	30,654,115.00	124,305,474.00	-1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	4,039,956.19	594,469.32	4,634,425.51	1,621,893.00	1,727,131.00	3,349,024.00	-27.7%
Books and Other Reference Materials		4200	391,345.89	480,537.80	871,883.69	2,936,589.00	869,225.00	3,805,814.00	336.5%
Materials and Supplies		4300	5,691,277.05	2,901,644.66	8,592,921.71	6,059,005.00	5,488,833.00	11,547,838.00	34.4%
Noncapitalized Equipment		4400	3,714,812.21	2,659,370.74	6,374,182.95	1,468,977.00	1,244,410.00	2,713,387.00	-57.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,837,391.34	6,636,022.52	20,473,413.86	12,086,464.00	9,329,599.00	21,416,063.00	4.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	9,224,445.62	9,224,445.62	0.00	8,545,708.00	8,545,708.00	-7.4%
Travel and Conferences		5200	778,892.10	586,332.05	1,365,224.15	710,756.00	2,380,443.00	3,091,199.00	126.4%
Dues and Memberships		5300	148,412.90	3,655.00	152,067.90	120,961.00	3,000.00	123,961.00	-18.5%
Insurance		5400 - 5450	1,616,803.12	0.00	1,616,803.12	1,622,471.00	0.00	1,622,471.00	0.4%
Operations and Housekeeping Services		5500	8,958,376.72	206,503.66	9,164,880.38	9,820,837.00	250,000.00	10,070,837.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,915,734.13	333,337.24	5,249,071.37	2,247,147.00	2,396,788.00	4,643,935.00	-11.5%
Transfers of Direct Costs		5710	(1,023,147.08)	1,023,147.08	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(399,157.22)	8,209.06	(390,948.16)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	8,375,084.62	5,345,372.80	13,720,457.42	7,067,251.00	6,450,958.00	13,518,209.00	-1.5%
Communications		5900	384,872.61	1,814.73	386,687.34	697,518.00	7,500.00	705,018.00	82.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,755,871.90	16,732,817.24	40,488,689.14	22,286,941.00	20,034,397.00	42,321,338.00	4.5%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	76,000.00	0.00	76,000.00	New
Land Improvements		6170	0.00	0.00	0.00	15,000.00	100,000.00	115,000.00	New
Buildings and Improvements of Buildings		6200	3,006,304.67	0.00	3,006,304.67	20,152,292.00	0.00	20,152,292.00	570.3%
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	1,291,261.40	406,410.83	1,697,672.23	406,135.00	1,165,000.00	1,571,135.00	-7.5%
Equipment Replacement		6500	681,391.81	0.00	681,391.81	92,396.00	194,954.00	287,350.00	-57.8%
TOTAL, CAPITAL OUTLAY			4,978,957.88	406,410.83	5,385,368.71	20,741,823.00	1,459,954.00	22,201,777.00	312.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,593.00	0.00	8,593.00	30,000.00	0.00	30,000.00	249.1%
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	630,014.23	0.00	630,014.23	47,941.00	0.00	47,941.00	-92.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			638,607.23	0.00	638,607.23	77,941.00	0.00	77,941.00	-87.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,530,599.65)	2,530,599.65	0.00	(4,433,011.00)	4,433,011.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,119,442.96)	0.00	(1,119,442.96)	(1,890,563.00)	0.00	(1,890,563.00)	68.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,650,042.61)	2,530,599.65	(1,119,442.96)	(6,323,574.00)	4,433,011.00	(1,890,563.00)	68.9%
TOTAL, EXPENDITURES			335,792,473.78	111,952,998.93	447,745,472.71	347,674,146.00	114,370,597.00	462,044,743.00	3.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	693.93	8,438,025.37	8,438,719.30	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			693.93	8,438,025.37	8,438,719.30	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(41,527,166.23)	41,527,166.23	0.00	(42,282,299.00)	42,282,299.00	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			(41,527,166.23)	41,527,166.23	0.00	(42,282,299.00)	42,282,299.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(41,527,860.16)	33,089,140.86	(8,438,719.30)	(42,282,299.00)	42,282,299.00	0.00	-100.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	376,984,719.02	0.00	376,984,719.02	382,314,366.00	0.00	382,314,366.00	1.4%
2) Federal Revenue		8100-8299	246,246.00	24,016,379.46	24,262,625.46	0.00	25,570,159.00	25,570,159.00	5.4%
3) Other State Revenue		8300-8599	15,061,065.78	52,458,642.00	67,519,707.78	6,970,484.00	41,931,150.00	48,901,634.00	-27.6%
4) Other Local Revenue		8600-8799	3,435,103.49	3,182,820.32	6,617,923.81	1,434,065.00	50,700.00	1,484,765.00	-77.6%
5) TOTAL, REVENUES			395,727,134.29	79,657,841.78	475,384,976.07	390,718,915.00	67,552,009.00	458,270,924.00	-3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		202,704,346.85	74,683,547.03	277,387,893.88	203,322,556.00	72,697,451.00	276,020,007.00	-0.5%
2) Instruction - Related Services	2000-2999		47,986,993.50	14,764,182.22	62,751,175.72	48,804,838.00	14,358,896.00	63,163,734.00	0.7%
3) Pupil Services	3000-3999		24,589,915.12	9,244,031.26	33,833,946.38	23,742,750.00	8,116,868.00	31,859,618.00	-5.8%
4) Ancillary Services	4000-4999		25,362.16	3,649.36	29,011.52	7,600.00	700.00	8,300.00	-71.4%
5) Community Services	5000-5999		25,574.11	766.00	26,340.11	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		14,404,606.18	5,365,221.00	19,769,827.18	12,969,517.00	7,625,984.00	20,595,501.00	4.2%
8) Plant Services	8000-8999		45,417,068.63	7,891,602.06	53,308,670.69	58,748,944.00	11,570,698.00	70,319,642.00	31.9%
9) Other Outgo	9000-9999	Except 7600-7699	638,607.23	0.00	638,607.23	77,941.00	0.00	77,941.00	-87.8%
10) TOTAL, EXPENDITURES			335,792,473.78	111,952,998.93	447,745,472.71	347,674,146.00	114,370,597.00	462,044,743.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			59,934,660.51	(32,295,157.15)	27,639,503.36	43,044,769.00	(46,818,588.00)	(3,773,819.00)	-113.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	693.93	8,438,025.37	8,438,719.30	0.00	0.00	0.00	-100.0%
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	(41,527,166.23)	41,527,166.23	0.00	(42,282,299.00)	42,282,299.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,527,860.16)	33,089,140.86	(8,438,719.30)	(42,282,299.00)	42,282,299.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,406,800.35	793,983.71	19,200,784.06	762,470.00	(4,536,289.00)	(3,773,819.00)	-119.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	100,409,509.12	22,475,000.81	122,884,509.93	113,312,117.38	23,268,984.52	136,581,101.90	11.1%
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)			100,409,509.12	22,475,000.81	122,884,509.93	113,312,117.38	23,268,984.52	136,581,101.90	11.1%
d) Other Restatements		9795	(5,504,192.09)	0.00	(5,504,192.09)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,905,317.03	22,475,000.81	117,380,317.84	113,312,117.38	23,268,984.52	136,581,101.90	16.4%
2) Ending Balance, June 30 (E + F1e)			113,312,117.38	23,268,984.52	136,581,101.90	114,074,587.38	18,732,695.52	132,807,282.90	-2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,139,205.79	0.00	1,139,205.79	1,139,206.00	0.00	1,139,206.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	23,268,984.52	23,268,984.52	0.00	19,284,474.93	19,284,474.93	-17.1%
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	11,692,368.00	0.00	11,692,368.00	0.00	0.00	0.00	-100.0%
School Site Carryover	0000	9780	1,387,404.00		1,387,404.00				
Facility Projects	0000	9780	10,304,964.00		10,304,964.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	17,909,819.00	0.00	17,909,819.00	18,481,790.00	0.00	18,481,790.00	3.2%
Unassigned/Unappropriated Amount		9790	82,470,724.59	0.00	82,470,724.59	94,353,591.38	(551,779.41)	93,801,811.97	13.7%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
3410	Department of Rehab: Workability II, Transition Partnership	0.01	0.01
3550	Carl D. Perkins Career and Technical Education: Secondary, Section	0.18	0.18
4124	NCLB: Title IV, Part B, 21st Century Community Learning Centers Pr	0.16	0.16
5640	Medi-Cal Billing Option	538,016.58	538,016.58
5810	Other Restricted Federal	29,652.20	29,652.20
6230	California Clean Energy Jobs Act	2,872,930.14	0.00
6264	Educator Effectiveness (15-16)	1,122,295.45	0.00
6300	Lottery: Instructional Materials	4,174,471.78	4,174,471.78
6500	Special Education	28,880.48	28,880.48
7338	College Readiness Block Grant	1,357,287.44	1,357,287.44
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	13,068,408.92	13,079,124.92
9010	Other Restricted Local	77,041.18	77,041.18
Total, Restricted Balance		23,268,984.52	19,284,474.93

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	22,250.00	0.00	-100.0%
2) Federal Revenue		8100-8299	672,087.00	554,672.00	-17.5%
3) Other State Revenue		8300-8599	241,075.00	212,520.00	-11.8%
4) Other Local Revenue		8600-8799	1,114,060.62	1,086,000.00	-2.5%
5) TOTAL, REVENUES			2,049,472.62	1,853,192.00	-9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	904,202.69	599,240.00	-33.7%
2) Classified Salaries		2000-2999	338,317.36	342,709.00	1.3%
3) Employee Benefits		3000-3999	414,953.31	344,029.00	-17.1%
4) Books and Supplies		4000-4999	400,912.33	419,345.00	4.6%
5) Services and Other Operating Expenditures		5000-5999	139,670.41	83,731.00	-40.1%
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	50,708.99	64,138.00	26.5%
9) TOTAL, EXPENDITURES			2,248,765.09	1,853,192.00	-17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(199,292.47)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(199,292.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	503,759.15	304,466.68	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			503,759.15	304,466.68	-39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			503,759.15	304,466.68	-39.6%
2) Ending Balance, June 30 (E + F1e)			304,466.68	304,466.68	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	109,833.69	109,833.69	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	194,632.99	194,632.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	842,350.99		
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	409,664.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	22,250.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,274,265.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	165,738.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	804,060.47		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			969,798.59		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			304,466.68		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	22,250.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,250.00	0.00	-100.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	672,087.00	554,672.00	-17.5%
TOTAL, FEDERAL REVENUE			672,087.00	554,672.00	-17.5%
OTHER STATE REVENUE					
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	241,075.00	212,520.00	-11.8%
TOTAL, OTHER STATE REVENUE			241,075.00	212,520.00	-11.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,452.59	3,000.00	-13.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	21,601.25	18,000.00	-16.7%
Interagency Services		8677	1,087,963.69	1,065,000.00	-2.1%
Other Local Revenue					
All Other Local Revenue		8699	1,043.09	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,114,060.62	1,086,000.00	-2.5%
TOTAL, REVENUES			2,049,472.62	1,853,192.00	-9.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	645,507.77	339,570.00	-47.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	258,694.92	259,670.00	0.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			904,202.69	599,240.00	-33.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	19,316.81	20,922.00	8.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	319,000.55	321,787.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			338,317.36	342,709.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	182,601.77	128,159.00	-29.8%
PERS		3201-3202	43,153.01	45,127.00	4.6%
OASDI/Medicare/Alternative		3301-3302	38,982.09	32,088.00	-17.7%
Health and Welfare Benefits		3401-3402	134,682.48	126,942.00	-5.7%
Unemployment Insurance		3501-3502	621.37	469.00	-24.5%
Workers' Compensation		3601-3602	14,912.59	11,244.00	-24.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			414,953.31	344,029.00	-17.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	25,560.45	0.00	-100.0%
Books and Other Reference Materials		4200	848.32	0.00	-100.0%
Materials and Supplies		4300	122,099.20	419,345.00	243.4%
Noncapitalized Equipment		4400	252,404.36	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			400,912.33	419,345.00	4.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,021.88	83,731.00	1567.3%
Dues and Memberships		5300	920.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,712.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	94,324.74	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	37,439.93	0.00	-100.0%
Communications		5900	251.86	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			139,670.41	83,731.00	-40.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	50,708.99	64,138.00	26.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			50,708.99	64,138.00	26.5%
TOTAL, EXPENDITURES			2,248,765.09	1,853,192.00	-17.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	22,250.00	0.00	-100.0%
2) Federal Revenue		8100-8299	672,087.00	554,672.00	-17.5%
3) Other State Revenue		8300-8599	241,075.00	212,520.00	-11.8%
4) Other Local Revenue		8600-8799	1,114,060.62	1,086,000.00	-2.5%
5) TOTAL, REVENUES			2,049,472.62	1,853,192.00	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,310,267.73	893,773.00	-31.8%
2) Instruction - Related Services	2000-2999		851,824.82	858,870.00	0.8%
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		50,708.99	64,138.00	26.5%
8) Plant Services	8000-8999		35,963.55	36,411.00	1.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,248,765.09	1,853,192.00	-17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(199,292.47)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(199,292.47)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	503,759.15	304,466.68	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			503,759.15	304,466.68	-39.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			503,759.15	304,466.68	-39.6%
2) Ending Balance, June 30 (E + F1e)			304,466.68	304,466.68	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	109,833.69	109,833.69	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	194,632.99	194,632.99	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6391	Adult Education Block Grant Program	109,833.69	109,833.69
Total, Restricted Balance		109,833.69	109,833.69

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	529,311.42	537,884.00	1.6%
3) Other State Revenue		8300-8599	6,871,041.51	7,627,127.00	11.0%
4) Other Local Revenue		8600-8799	773,112.99	732,711.00	-5.2%
5) TOTAL, REVENUES			8,173,465.92	8,897,722.00	8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,881,584.62	2,858,771.00	-0.8%
2) Classified Salaries		2000-2999	2,161,439.69	2,337,557.00	8.1%
3) Employee Benefits		3000-3999	2,195,226.79	2,325,928.00	6.0%
4) Books and Supplies		4000-4999	212,368.11	894,064.00	321.0%
5) Services and Other Operating Expenditures		5000-5999	142,978.10	171,024.00	19.6%
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	238,442.91	443,892.00	86.2%
9) TOTAL, EXPENDITURES			7,832,040.22	9,031,236.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			341,425.70	(133,514.00)	-139.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,971.48	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			8,971.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350,397.18	(133,514.00)	-138.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	647,035.91	997,433.09	54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,035.91	997,433.09	54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,035.91	997,433.09	54.2%
2) Ending Balance, June 30 (E + F1e)			997,433.09	863,919.09	-13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	919,418.00	785,904.00	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	78,015.09	78,015.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,924,754.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,115,274.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,341.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,041,370.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	513,749.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,229,589.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	300,598.86		
6) TOTAL, LIABILITIES			2,043,937.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			997,433.09		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	404,861.42	413,434.00	2.1%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	124,450.00	124,450.00	0.0%
TOTAL, FEDERAL REVENUE			529,311.42	537,884.00	1.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	6,600,972.00	7,471,521.00	13.2%
All Other State Revenue	All Other	8590	270,069.51	155,606.00	-42.4%
TOTAL, OTHER STATE REVENUE			6,871,041.51	7,627,127.00	11.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	17,364.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	14,662.00	11,980.00	-18.3%
Interagency Services		8677	705,407.02	720,731.00	2.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,679.87	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			773,112.99	732,711.00	-5.2%
TOTAL, REVENUES			8,173,465.92	8,897,722.00	8.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,184,376.36	2,170,433.00	-0.6%
Certificated Pupil Support Salaries		1200	102,289.28	99,310.00	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	374,685.00	386,050.00	3.0%
Other Certificated Salaries		1900	220,233.98	202,978.00	-7.8%
TOTAL, CERTIFICATED SALARIES			2,881,584.62	2,858,771.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,462,210.00	1,485,660.00	1.6%
Classified Support Salaries		2200	77,121.82	64,484.00	-16.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	239,169.71	294,842.00	23.3%
Other Classified Salaries		2900	382,938.16	492,571.00	28.6%
TOTAL, CLASSIFIED SALARIES			2,161,439.69	2,337,557.00	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	579,817.30	520,330.00	-10.3%
PERS		3201-3202	282,887.63	341,825.00	20.8%
OASDI/Medicare/Alternative		3301-3302	212,517.65	217,220.00	2.2%
Health and Welfare Benefits		3401-3402	1,057,001.54	1,181,598.00	11.8%
Unemployment Insurance		3501-3502	2,516.31	2,598.00	3.2%
Workers' Compensation		3601-3602	60,486.36	62,357.00	3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,195,226.79	2,325,928.00	6.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	43,524.63	44,100.00	1.3%
Materials and Supplies		4300	160,457.40	841,464.00	424.4%
Noncapitalized Equipment		4400	8,386.08	8,500.00	1.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			212,368.11	894,064.00	321.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,998.34	13,600.00	70.0%
Dues and Memberships		5300	900.00	1,500.00	66.7%
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	5,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	62,463.82	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	61,949.96	150,924.00	143.6%
Communications		5900	9,665.98	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,978.10	171,024.00	19.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	238,442.91	443,892.00	86.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			238,442.91	443,892.00	86.2%
TOTAL, EXPENDITURES			7,832,040.22	9,031,236.00	15.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	8,971.48	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,971.48	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,971.48	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	529,311.42	537,884.00	1.6%
3) Other State Revenue		8300-8599	6,871,041.51	7,627,127.00	11.0%
4) Other Local Revenue		8600-8799	773,112.99	732,711.00	-5.2%
5) TOTAL, REVENUES			8,173,465.92	8,897,722.00	8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,035,742.36	6,986,974.00	15.8%
2) Instruction - Related Services	2000-2999		1,305,558.90	1,351,493.00	3.5%
3) Pupil Services	3000-3999		252,296.05	243,877.00	-3.3%
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		238,442.91	443,892.00	86.2%
8) Plant Services	8000-8999		0.00	5,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,832,040.22	9,031,236.00	15.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			341,425.70	(133,514.00)	-139.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,971.48	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			8,971.48	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350,397.18	(133,514.00)	-138.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	647,035.91	997,433.09	54.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			647,035.91	997,433.09	54.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,035.91	997,433.09	54.2%
2) Ending Balance, June 30 (E + F1e)			997,433.09	863,919.09	-13.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	919,418.00	785,904.00	-14.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	78,015.09	78,015.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	919,418.00	785,904.00
Total, Restricted Balance		919,418.00	785,904.00

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,705,512.11	20,833,501.00	-8.2%
3) Other State Revenue		8300-8599	1,523,300.53	1,453,817.00	-4.6%
4) Other Local Revenue		8600-8799	929,625.94	1,004,200.00	8.0%
5) TOTAL, REVENUES			25,158,438.58	23,291,518.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,781,903.43	8,481,233.00	-3.4%
3) Employee Benefits		3000-3999	4,091,341.68	4,620,784.00	12.9%
4) Books and Supplies		4000-4999	12,193,095.27	11,063,130.00	-9.3%
5) Services and Other Operating Expenditures		5000-5999	382,346.28	522,950.00	36.8%
6) Capital Outlay		6000-6999	1,270,384.03	1,105,000.00	-13.0%
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	830,291.06	1,382,533.00	66.5%
9) TOTAL, EXPENDITURES			27,549,361.75	27,175,630.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,390,923.17)	(3,884,112.00)	62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	693.93	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			693.93	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,390,229.24)	(3,884,112.00)	62.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,299,151.28	9,908,922.04	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,299,151.28	9,908,922.04	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,299,151.28	9,908,922.04	-19.4%
2) Ending Balance, June 30 (E + F1e)			9,908,922.04	6,024,810.04	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	9,990.00	0.00	-100.0%
Stores		9712	84,069.55	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,814,862.49	6,024,810.04	-38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,602,153.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	9,990.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,052,141.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,387.69		
6) Stores		9320	84,069.55		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,749,742.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	628,527.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,212,292.42		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,840,820.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,908,922.04		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	20,997,756.99	20,833,501.00	-0.8%
Donated Food Commodities		8221	1,694,155.12	0.00	-100.0%
All Other Federal Revenue		8290	13,600.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			22,705,512.11	20,833,501.00	-8.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,523,300.53	1,453,817.00	-4.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,523,300.53	1,453,817.00	-4.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	847,385.18	923,450.00	9.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	67,742.41	52,000.00	-23.2%
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	14,498.35	28,750.00	98.3%
TOTAL, OTHER LOCAL REVENUE			929,625.94	1,004,200.00	8.0%
TOTAL, REVENUES			25,158,438.58	23,291,518.00	-7.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,320,398.18	7,106,623.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	771,693.58	766,894.00	-0.6%
Clerical, Technical and Office Salaries		2400	668,444.55	607,716.00	-9.1%
Other Classified Salaries		2900	21,367.12	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			8,781,903.43	8,481,233.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,092,369.30	1,233,260.00	12.9%
OASDI/Medicare/Alternative		3301-3302	648,542.84	639,343.00	-1.4%
Health and Welfare Benefits		3401-3402	2,240,699.99	2,642,169.00	17.9%
Unemployment Insurance		3501-3502	4,360.00	4,240.00	-2.8%
Workers' Compensation		3601-3602	105,369.55	101,772.00	-3.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,091,341.68	4,620,784.00	12.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,064,549.48	999,035.00	-6.2%
Noncapitalized Equipment		4400	400,397.31	72,700.00	-81.8%
Food		4700	10,728,148.48	9,991,395.00	-6.9%
TOTAL, BOOKS AND SUPPLIES			12,193,095.27	11,063,130.00	-9.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,566.64	33,700.00	-2.5%
Dues and Memberships		5300	3,083.00	3,000.00	-2.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,240.00	8,000.00	28.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,930.34	21,500.00	-76.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(45,502.85)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	281,839.88	441,240.00	56.6%
Communications		5900	9,189.27	15,510.00	68.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			382,346.28	522,950.00	36.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	256,705.25	500,000.00	94.8%
Equipment		6400	979,237.58	555,000.00	-43.3%
Equipment Replacement		6500	34,441.20	50,000.00	45.2%
TOTAL, CAPITAL OUTLAY			1,270,384.03	1,105,000.00	-13.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	830,291.06	1,382,533.00	66.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			830,291.06	1,382,533.00	66.5%
TOTAL, EXPENDITURES			27,549,361.75	27,175,630.00	-1.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	693.93	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			693.93	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			693.93	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,705,512.11	20,833,501.00	-8.2%
3) Other State Revenue		8300-8599	1,523,300.53	1,453,817.00	-4.6%
4) Other Local Revenue		8600-8799	929,625.94	1,004,200.00	8.0%
5) TOTAL, REVENUES			25,158,438.58	23,291,518.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		25,412,133.04	24,650,097.00	-3.0%
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		830,291.06	1,382,533.00	66.5%
8) Plant Services	8000-8999		1,306,937.65	1,143,000.00	-12.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,549,361.75	27,175,630.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,390,923.17)	(3,884,112.00)	62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	693.93	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			693.93	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,390,229.24)	(3,884,112.00)	62.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,299,151.28	9,908,922.04	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,299,151.28	9,908,922.04	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,299,151.28	9,908,922.04	-19.4%
2) Ending Balance, June 30 (E + F1e)			9,908,922.04	6,024,810.04	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	9,990.00	0.00	-100.0%
Stores		9712	84,069.55	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,814,862.49	6,024,810.04	-38.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	7,687,220.49	2,992,279.04
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,715,130.00	2,459,239.00
5330	Child Nutrition: Summer Food Service Program Operations	412,512.00	573,292.00
Total, Restricted Balance		9,814,862.49	6,024,810.04

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,437.74	2,000.00	-73.1%
5) TOTAL, REVENUES			7,437.74	2,000.00	-73.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenditures		5000-5999	34,209.12	196,000.00	472.9%
6) Capital Outlay		6000-6999	28,300.00	100,000.00	253.4%
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			62,509.12	306,000.00	389.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,071.38)	(304,000.00)	452.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,071.38)	(304,000.00)	452.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	875,307.55	820,236.17	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			875,307.55	820,236.17	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			875,307.55	820,236.17	-6.3%
2) Ending Balance, June 30 (E + F1e)			820,236.17	516,236.17	-37.1%
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	820,236.17	516,236.17	-37.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	838,055.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,480.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			840,536.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	20,300.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			20,300.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			820,236.17		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,437.74	2,000.00	-73.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,437.74	2,000.00	-73.1%
TOTAL, REVENUES			7,437.74	2,000.00	-73.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	10,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	10,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,209.12	96,000.00	180.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	100,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,209.12	196,000.00	472.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	100,000.00	New
Equipment Replacement		6500	28,300.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			28,300.00	100,000.00	253.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			62,509.12	306,000.00	389.5%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,437.74	2,000.00	-73.1%
5) TOTAL, REVENUES			7,437.74	2,000.00	-73.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		62,509.12	306,000.00	389.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			62,509.12	306,000.00	389.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(55,071.38)	(304,000.00)	452.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,071.38)	(304,000.00)	452.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	875,307.55	820,236.17	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			875,307.55	820,236.17	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			875,307.55	820,236.17	-6.3%
2) Ending Balance, June 30 (E + F1e)			820,236.17	516,236.17	-37.1%
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	820,236.17	516,236.17	-37.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,551.66	50,000.00	-50.8%
5) TOTAL, REVENUES			101,551.66	50,000.00	-50.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,551.66	50,000.00	-50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,551.66	50,000.00	-50.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,824,429.46	11,925,981.12	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,824,429.46	11,925,981.12	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,824,429.46	11,925,981.12	0.9%
2) Ending Balance, June 30 (E + F1e)			11,925,981.12	11,975,981.12	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,925,981.12	11,975,981.12	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,890,963.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	35,017.76		
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			11,925,981.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,925,981.12		

			2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	101,551.66	50,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,551.66	50,000.00	-50.8%
TOTAL, REVENUES			101,551.66	50,000.00	-50.8%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,551.66	50,000.00	-50.8%
5) TOTAL, REVENUES			101,551.66	50,000.00	-50.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			101,551.66	50,000.00	-50.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,551.66	50,000.00	-50.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,824,429.46	11,925,981.12	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,824,429.46	11,925,981.12	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,824,429.46	11,925,981.12	0.9%
2) Ending Balance, June 30 (E + F1e)			11,925,981.12	11,975,981.12	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,925,981.12	11,975,981.12	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.11	0.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.11	0.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.11	0.11	0.0%
2) Ending Balance, June 30 (E + F1e)			0.11	0.11	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	0.11	0.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.11		

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

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

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.11	0.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.11	0.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.11	0.11	0.0%
2) Ending Balance, June 30 (E + F1e)			0.11	0.11	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	0.11	0.11	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,806,994.35	2,050,000.00	-69.9%
5) TOTAL, REVENUES			6,806,994.35	2,050,000.00	-69.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,724.57	1,050,000.00	38438.2%
5) Services and Other Operating Expenditures		5000-5999	622,890.12	1,838,000.00	195.1%
6) Capital Outlay		6000-6999	142,576.71	6,400,000.00	4388.8%
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			768,191.40	9,288,000.00	1109.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,038,802.95	(7,238,000.00)	-219.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,038,802.95	(7,238,000.00)	-219.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,994,285.01	18,033,087.96	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,994,285.01	18,033,087.96	50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,994,285.01	18,033,087.96	50.3%
2) Ending Balance, June 30 (E + F1e)			18,033,087.96	10,795,087.96	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,033,087.96	10,795,087.96	-40.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,064,216.88		
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	251,384.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,315,600.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	78,086.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	204,426.05		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			282,512.92		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,033,087.96		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	121,292.83	50,000.00	-58.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,686,201.52	2,000,000.00	-70.1%
Other Local Revenue					
All Other Local Revenue		8699	(500.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,806,994.35	2,050,000.00	-69.9%
TOTAL, REVENUES			6,806,994.35	2,050,000.00	-69.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,724.57	1,050,000.00	38438.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,724.57	1,050,000.00	38438.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,348.25	154,000.00	31.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200,586.05	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	304,955.82	1,684,000.00	452.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			622,890.12	1,838,000.00	195.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	142,576.71	6,400,000.00	4388.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			142,576.71	6,400,000.00	4388.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			768,191.40	9,288,000.00	1109.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,806,994.35	2,050,000.00	-69.9%
5) TOTAL, REVENUES			6,806,994.35	2,050,000.00	-69.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		768,191.40	9,288,000.00	1109.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			768,191.40	9,288,000.00	1109.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,038,802.95	(7,238,000.00)	-219.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,038,802.95	(7,238,000.00)	-219.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,994,285.01	18,033,087.96	50.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,994,285.01	18,033,087.96	50.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,994,285.01	18,033,087.96	50.3%
2) Ending Balance, June 30 (E + F1e)			18,033,087.96	10,795,087.96	-40.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,033,087.96	10,795,087.96	-40.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	18,033,087.96	10,795,087.96
Total, Restricted Balance		18,033,087.96	10,795,087.96

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(2,920,251.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,725.81	32,728.00	-67.2%
5) TOTAL, REVENUES			(2,820,525.19)	32,728.00	-101.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,820,525.19)	32,728.00	-101.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,820,525.19)	32,728.00	-101.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,269,102.36	10,448,577.17	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,269,102.36	10,448,577.17	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,269,102.36	10,448,577.17	-21.3%
2) Ending Balance, June 30 (E + F1e)			10,448,577.17	10,481,305.17	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,448,577.17	10,481,305.17	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,417,902.23		
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	30,674.94		
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			10,448,577.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,448,577.17		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	(2,920,251.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(2,920,251.00)	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	99,725.81	32,728.00	-67.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,725.81	32,728.00	-67.2%
TOTAL, REVENUES			(2,820,525.19)	32,728.00	-101.2%

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(2,920,251.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	99,725.81	32,728.00	-67.2%
5) TOTAL, REVENUES			(2,820,525.19)	32,728.00	-101.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,820,525.19)	32,728.00	-101.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,820,525.19)	32,728.00	-101.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,269,102.36	10,448,577.17	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,269,102.36	10,448,577.17	-21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,269,102.36	10,448,577.17	-21.3%
2) Ending Balance, June 30 (E + F1e)			10,448,577.17	10,481,305.17	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,448,577.17	10,481,305.17	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
7710	State School Facilities Projects	10,448,577.17	10,481,305.17
Total, Restricted Balance		10,448,577.17	10,481,305.17

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,662.05	16,500.00	-71.4%
5) TOTAL, REVENUES			57,662.05	16,500.00	-71.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	300,000.00	New
5) Services and Other Operating Expenditures		5000-5999	713.98	550,000.00	76933.0%
6) Capital Outlay		6000-6999	0.00	400,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	247,627.67	247,628.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			248,341.65	1,497,628.00	503.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(190,679.60)	(1,481,128.00)	676.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,429,053.89	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			8,429,053.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,238,374.29	(1,481,128.00)	-118.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,346,900.32	15,585,274.61	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,346,900.32	15,585,274.61	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,346,900.32	15,585,274.61	112.1%
2) Ending Balance, June 30 (E + F1e)			15,585,274.61	14,104,146.61	-9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,585,274.61	14,104,146.61	-9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,536,112.72		
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	20,108.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	9,029,053.89		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,585,274.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,585,274.61		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	57,662.05	16,500.00	-71.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,662.05	16,500.00	-71.4%
TOTAL, REVENUES			57,662.05	16,500.00	-71.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	300,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	300,000.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	713.98	150,000.00	20909.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	400,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			713.98	550,000.00	76933.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	400,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	400,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	247,627.67	247,628.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			247,627.67	247,628.00	0.0%
TOTAL, EXPENDITURES			248,341.65	1,497,628.00	503.1%

			2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	8,429,053.89	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,429,053.89	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,429,053.89	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,662.05	16,500.00	-71.4%
5) TOTAL, REVENUES			57,662.05	16,500.00	-71.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		713.98	1,250,000.00	174974.9%
9) Other Outgo	9000-9999	Except 7600-7699	247,627.67	247,628.00	0.0%
10) TOTAL, EXPENDITURES			248,341.65	1,497,628.00	503.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(190,679.60)	(1,481,128.00)	676.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,429,053.89	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			8,429,053.89	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,238,374.29	(1,481,128.00)	-118.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,346,900.32	15,585,274.61	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,346,900.32	15,585,274.61	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,346,900.32	15,585,274.61	112.1%
2) Ending Balance, June 30 (E + F1e)			15,585,274.61	14,104,146.61	-9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	15,585,274.61	14,104,146.61	-9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	15,585,274.61	14,104,146.61
Total, Restricted Balance		15,585,274.61	14,104,146.61

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,866,601.26	7,560,000.00	28.9%
5) TOTAL, REVENUES			5,866,601.26	7,560,000.00	28.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	874,071.52	750,395.00	-14.1%
5) Services and Other Operating Expenditures		5000-5999	133,748.80	90,000.00	-32.7%
6) Capital Outlay		6000-6999	3,694,114.41	2,231,000.00	-39.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,823,456.53	4,027,275.00	42.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,525,391.26	7,098,670.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,658,790.00)	461,330.00	-127.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,658,790.00)	461,330.00	-127.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,382,257.76	27,723,467.76	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,382,257.76	27,723,467.76	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,382,257.76	27,723,467.76	-5.6%
2) Ending Balance, June 30 (E + F1e)			27,723,467.76	28,184,797.76	1.7%
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	27,723,467.76	28,184,797.76	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,680,352.90		
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	1,637,880.67		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	18,517,245.43		
3) Accounts Receivable		9200	26,414.77		
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			27,861,893.77		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	138,426.01		
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			138,426.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			27,723,467.76		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	197,388.45	26,000.00	-86.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,669,212.81	34,000.00	-99.4%
All Other Transfers In from All Others		8799	0.00	7,500,000.00	New
TOTAL, OTHER LOCAL REVENUE			5,866,601.26	7,560,000.00	28.9%
TOTAL, REVENUES			5,866,601.26	7,560,000.00	28.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	471,064.48	440,395.00	-6.5%
Noncapitalized Equipment		4400	403,007.04	310,000.00	-23.1%
TOTAL, BOOKS AND SUPPLIES			874,071.52	750,395.00	-14.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	5,000.00	150.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,600.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	53,148.80	85,000.00	59.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,748.80	90,000.00	-32.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,490.00	30,000.00	253.4%
Buildings and Improvements of Buildings		6200	3,594,292.10	2,191,000.00	-39.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	91,332.31	10,000.00	-89.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,694,114.41	2,231,000.00	-39.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	978,456.53	1,197,275.00	22.4%
Other Debt Service - Principal		7439	1,845,000.00	2,830,000.00	53.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,823,456.53	4,027,275.00	42.6%
TOTAL, EXPENDITURES			7,525,391.26	7,098,670.00	-5.7%

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,866,601.26	7,560,000.00	28.9%
5) TOTAL, REVENUES			5,866,601.26	7,560,000.00	28.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,701,673.73	3,071,395.00	-34.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,823,717.53	4,027,275.00	42.6%
10) TOTAL, EXPENDITURES			7,525,391.26	7,098,670.00	-5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,658,790.00)	461,330.00	-127.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,658,790.00)	461,330.00	-127.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,382,257.76	27,723,467.76	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,382,257.76	27,723,467.76	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,382,257.76	27,723,467.76	-5.6%
2) Ending Balance, June 30 (E + F1e)			27,723,467.76	28,184,797.76	1.7%
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	27,723,467.76	28,184,797.76	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	131,146.61	129,343.00	-1.4%
4) Other Local Revenue		8600-8799	15,915,170.95	14,683,550.00	-7.7%
5) TOTAL, REVENUES			16,046,317.56	14,812,893.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,841,163.56	17,366,056.00	9.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,841,163.56	17,366,056.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			205,154.00	(2,553,163.00)	-1344.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			205,154.00	(2,553,163.00)	-1344.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,023,851.51	18,229,005.51	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,023,851.51	18,229,005.51	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,023,851.51	18,229,005.51	1.1%
2) Ending Balance, June 30 (E + F1e)			18,229,005.51	15,675,842.51	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,229,005.51	15,675,842.51	-14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,229,005.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,229,005.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,229,005.51		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	131,146.61	129,343.00	-1.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			131,146.61	129,343.00	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,460,345.90	13,177,630.00	-8.9%
Unsecured Roll		8612	917,633.49	832,112.00	-9.3%
Prior Years' Taxes		8613	9,377.20	19,935.00	112.6%
Supplemental Taxes		8614	336,018.47	437,009.00	30.1%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	145,664.79	167,236.00	14.8%
Interest		8660	46,131.10	49,628.00	7.6%
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%
TOTAL, OTHER LOCAL REVENUE			15,915,170.95	14,683,550.00	-7.7%
TOTAL, REVENUES			16,046,317.56	14,812,893.00	-7.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,960,000.00	9,716,800.00	22.1%
Bond Interest and Other Service Charges		7434	7,881,163.56	7,649,256.00	-2.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,841,163.56	17,366,056.00	9.6%
TOTAL, EXPENDITURES			15,841,163.56	17,366,056.00	9.6%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	131,146.61	129,343.00	-1.4%
4) Other Local Revenue		8600-8799	15,915,170.95	14,683,550.00	-7.7%
5) TOTAL, REVENUES			16,046,317.56	14,812,893.00	-7.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,841,163.56	17,366,056.00	9.6%
10) TOTAL, EXPENDITURES			15,841,163.56	17,366,056.00	9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			205,154.00	(2,553,163.00)	-1344.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			205,154.00	(2,553,163.00)	-1344.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,023,851.51	18,229,005.51	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,023,851.51	18,229,005.51	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,023,851.51	18,229,005.51	1.1%
2) Ending Balance, June 30 (E + F1e)			18,229,005.51	15,675,842.51	-14.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,229,005.51	15,675,842.51	-14.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	18,229,005.51	15,675,842.51
Total, Restricted Balance		18,229,005.51	15,675,842.51

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,262,784.63	3,264,089.00	0.0%
5) TOTAL, REVENUES			3,262,784.63	3,264,089.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	226,587.10	233,483.00	3.0%
3) Employee Benefits		3000-3999	87,250.23	91,738.00	5.1%
4) Books and Supplies		4000-4999	7,475.60	6,932.00	-7.3%
5) Services and Other Operating Expenses		5000-5999	2,043,915.12	2,909,937.00	42.4%
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			2,365,228.05	3,242,090.00	37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			897,556.58	21,999.00	-97.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			897,556.58	21,999.00	-97.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,561,590.66	4,459,147.24	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,590.66	4,459,147.24	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,561,590.66	4,459,147.24	25.2%
2) Ending Net Position, June 30 (E + F1e)			4,459,147.24	4,481,146.24	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,459,147.24	4,481,146.24	0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,867,529.67		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	150,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,308.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,175,805.84		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,229,644.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	5,718,622.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	51,873.96		
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			5,770,496.88		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,459,147.24		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	61,977.47	23,710.00	-61.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,178,520.49	3,208,762.00	1.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,286.67	31,617.00	41.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,262,784.63	3,264,089.00	0.0%
TOTAL, REVENUES			3,262,784.63	3,264,089.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	141,828.96	141,889.00	0.0%
Clerical, Technical and Office Salaries		2400	84,758.14	91,594.00	8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			226,587.10	233,483.00	3.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,407.68	36,262.00	15.5%
OASDI/Medicare/Alternative		3301-3302	16,090.90	17,862.00	11.0%
Health and Welfare Benefits		3401-3402	36,919.58	34,695.00	-6.0%
Unemployment Insurance		3501-3502	113.14	117.00	3.4%
Workers' Compensation		3601-3602	2,718.93	2,802.00	3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,250.23	91,738.00	5.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	122.20	600.00	391.0%
Materials and Supplies		4300	3,090.46	2,032.00	-34.2%
Noncapitalized Equipment		4400	4,262.94	4,300.00	0.9%
TOTAL, BOOKS AND SUPPLIES			7,475.60	6,932.00	-7.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,298.91	300.00	-76.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	170,064.00	250,000.00	47.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	476.40	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,872,075.81	2,659,637.00	42.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,043,915.12	2,909,937.00	42.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,365,228.05	3,242,090.00	37.1%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,262,784.63	3,264,089.00	0.0%
5) TOTAL, REVENUES			3,262,784.63	3,264,089.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		2,365,228.05	3,242,090.00	37.1%
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			2,365,228.05	3,242,090.00	37.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			897,556.58	21,999.00	-97.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			897,556.58	21,999.00	-97.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,561,590.66	4,459,147.24	25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,561,590.66	4,459,147.24	25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,561,590.66	4,459,147.24	25.2%
2) Ending Net Position, June 30 (E + F1e)			4,459,147.24	4,481,146.24	0.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,459,147.24	4,481,146.24	0.5%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
9010	Other Restricted Local	4,459,147.24	4,481,146.24
Total, Restricted Net Position		4,459,147.24	4,481,146.24

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,223,776.67	15,231,016.00	24.6%
5) TOTAL, REVENUES			12,223,776.67	15,231,016.00	24.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	172,676.23	5,267,300.00	2950.4%
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			172,676.23	5,267,300.00	2950.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,051,100.44	9,963,716.00	-17.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			12,051,100.44	9,963,716.00	-17.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,660,754.01	33,216,046.54	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,660,754.01	33,216,046.54	112.1%
d) Other Restatements		9795	5,504,192.09	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,164,946.10	33,216,046.54	56.9%
2) Ending Net Position, June 30 (E + F1e)			33,216,046.54	43,179,762.54	30.0%
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	33,216,046.54	43,179,762.54	30.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.45		
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	33,216,045.09		
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			33,216,046.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			33,216,046.54		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	719,647.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,233,448.54	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	10,270,681.00	15,231,016.00	48.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,223,776.67	15,231,016.00	24.6%
TOTAL, REVENUES			12,223,776.67	15,231,016.00	24.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	172,676.23	5,267,300.00	2950.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			172,676.23	5,267,300.00	2950.4%
TOTAL, EXPENSES			172,676.23	5,267,300.00	2950.4%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,223,776.67	15,231,016.00	24.6%
5) TOTAL, REVENUES			12,223,776.67	15,231,016.00	24.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		172,676.23	5,267,300.00	2950.4%
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			172,676.23	5,267,300.00	2950.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			12,051,100.44	9,963,716.00	-17.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			12,051,100.44	9,963,716.00	-17.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,660,754.01	33,216,046.54	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,660,754.01	33,216,046.54	112.1%
d) Other Restatements		9795	5,504,192.09	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,164,946.10	33,216,046.54	56.9%
2) Ending Net Position, June 30 (E + F1e)			33,216,046.54	43,179,762.54	30.0%
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	33,216,046.54	43,179,762.54	30.0%

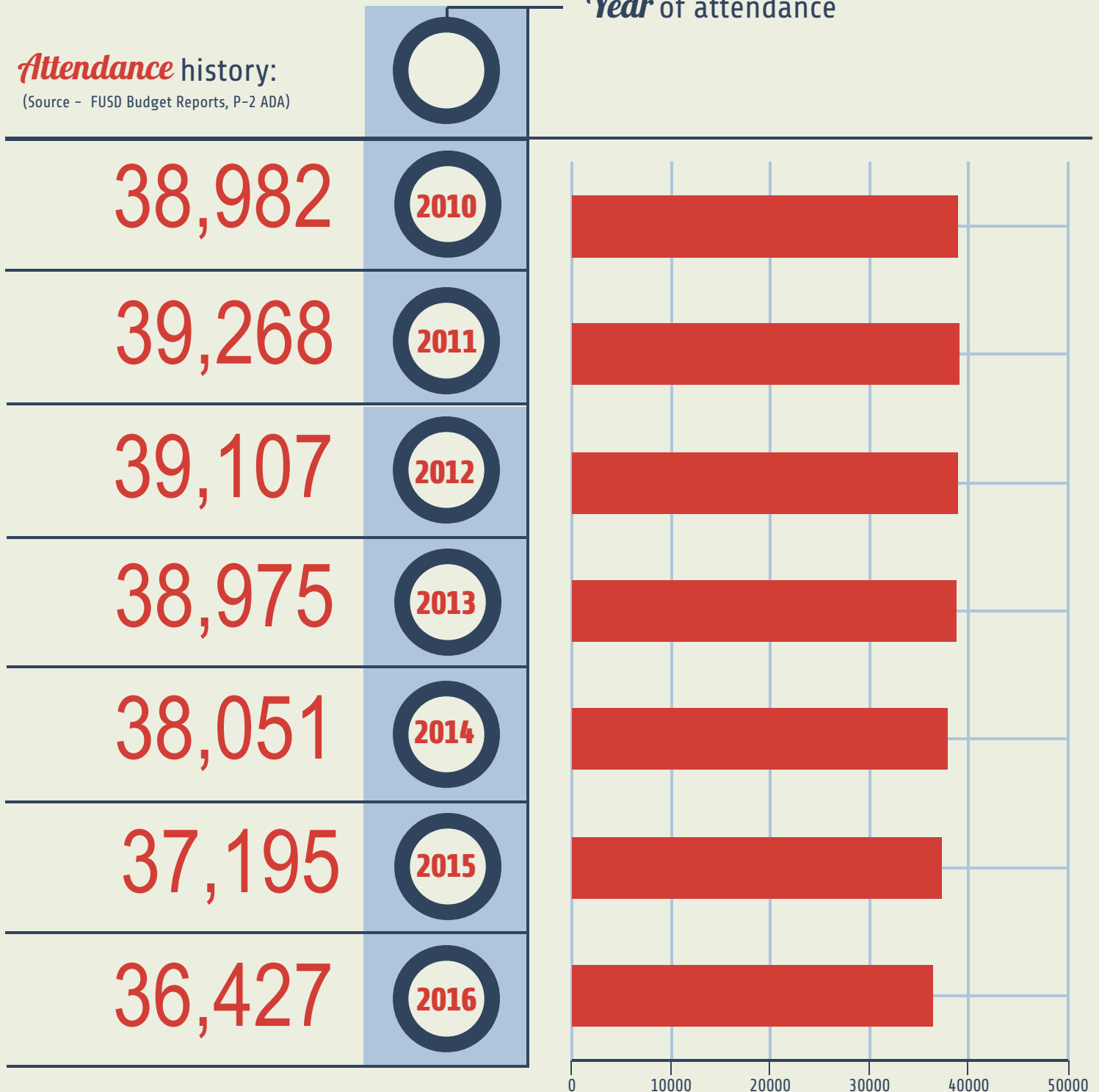


Attendance HISTORY IN FUSD

School districts are funded based on the number of students they serve. The most commonly used factor in the calculation of funding is Average Daily Attendance (ADA).

Year of attendance

Attendance history:
(Source - FUSD Budget Reports, P-2 ADA)



Description	2016-17 Unaudited Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	36,490.93	36,374.52	37,216.52	35,901.30	35,901.30	36,611.64
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	36,490.93	36,374.52	37,216.52	35,901.30	35,901.30	36,611.64
5. District Funded County Program ADA						
a. County Community Schools	50.62	38.98	50.62	11.01	11.01	11.01
b. Special Education-Special Day Class	0.62	0.65	0.62			
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	8.96	9.19	8.96			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	60.20	48.82	60.20	11.01	11.01	11.01
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,551.13	36,423.34	37,276.72	35,912.31	35,912.31	36,622.65
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	58,877,302.00		58,877,302.00			58,877,302.00
Work in Progress	36,707,641.00		36,707,641.00	808,136.00	26,228,734.00	11,287,043.00
Total capital assets not being depreciated	95,584,943.00	0.00	95,584,943.00	808,136.00	26,228,734.00	70,164,345.00
Capital assets being depreciated:						
Land Improvements	69,334,077.00		69,334,077.00	77,839.00	23,969.00	69,387,947.00
Buildings	627,086,311.00		627,086,311.00	32,224,850.00		659,311,161.00
Equipment	59,508,345.00		59,508,345.00	6,304,229.00	1,460,181.00	64,352,393.00
Total capital assets being depreciated	755,928,733.00	0.00	755,928,733.00	38,606,918.00	1,484,150.00	793,051,501.00
Accumulated Depreciation for:						
Land Improvements	(39,116,443.00)		(39,116,443.00)	(2,275,711.00)	(23,969.00)	(41,368,185.00)
Buildings	(209,122,018.00)		(209,122,018.00)	(15,766,161.00)		(224,888,179.00)
Equipment	(40,846,393.00)		(40,846,393.00)	(5,766,460.00)	(935,880.00)	(45,676,973.00)
Total accumulated depreciation	(289,084,854.00)	0.00	(289,084,854.00)	(23,808,332.00)	(959,849.00)	(311,933,337.00)
Total capital assets being depreciated, net	466,843,879.00	0.00	466,843,879.00	14,798,586.00	524,301.00	481,118,164.00
Governmental activity capital assets, net	562,428,822.00	0.00	562,428,822.00	15,606,722.00	26,753,035.00	551,282,509.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	58.48%
	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	\$247,444,476.08
	Appropriations Subject to Limit	\$247,444,476.08
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	4.23%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 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:

Annette Baker
Name
Business Services Advisor
Title
(909) 388-5741
Telephone
annette_baker@sbcss.k12.ca.us
E-mail Address

For School District:

Ryan DiGiulio
Name
Associate Superintendent
Title
(909) 357-7600 ext. 29117
Telephone
Ryan.DiGiulio@fUSD.net
E-mail Address

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

FEDERAL PROGRAM NAME	Subpart 2, Neglected, Delinquent	Title I, Part A, Basic Grants Low-Income and Neglected	Special Education IDEA Basic Local Assistance	Special Education IDEA Private Parentally Placed	Special Education IDEA Preschool Grant	Special Education IDEA Preschool Local Entitlements	Special Education Mental Health Services
FEDERAL CATALOG NUMBER	84.01	84.01	84.027	84.027	84.173	84.027A	84.027A
RESOURCE CODE	3025	3010	3310	3311	3315	3320	3327
REVENUE OBJECT	8290	8290	8182	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	17,586.00	3,797,700.00					
2. a. Current Year Award		13,353,240.00	6,224,714.00	1,345.00	159,639.00	521,441.00	429,521.00
b. Transferability (NCLB/ESSA)			(1,345.00)				
c. Other Adjustments		76.83					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	13,353,316.83	6,223,369.00	1,345.00	159,639.00	521,441.00	429,521.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	17,586.00	17,151,016.83	6,223,369.00	1,345.00	159,639.00	521,441.00	429,521.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(9,786.00)	(2,126,864.00)					
6. Cash Received in Current Year	18,481.00	12,980,077.00	0.00	0.00	0.00	0.00	170,916.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	8,695.00	10,853,213.00	0.00	0.00	0.00	0.00	170,916.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,979.73	13,516,352.09	6,223,369.00	1,345.00	159,639.00	521,441.00	429,521.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,979.73	13,516,352.09	6,223,369.00	1,345.00	159,639.00	521,441.00	429,521.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	5,715.27	(2,663,139.09)	(6,223,369.00)	(1,345.00)	(159,639.00)	(521,441.00)	(258,605.00)
a. Unearned Revenue							
b. Accounts Payable	5,715.27						
c. Accounts Receivable		2,663,139.09	6,223,369.00	1,345.00	159,639.00	521,441.00	258,605.00
14. Unused Grant Award Calculation (line 4 minus line 9)	14,606.27	3,634,664.74	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,979.73	13,516,352.09	6,223,369.00	1,345.00	159,639.00	521,441.00	429,521.00

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

FEDERAL PROGRAM NAME	Special Education IDEA Preschool Staff Development	Special education IDEA Early Intervention Grants	IDEA Supporting/Inclusive Practices	Workability II Transitions Partnership Prg.	Carl Perkins	Adult Basic Ed ESL	Adult Secondary Ed-GED
FEDERAL CATALOG NUMBER	84.173A	84.181	84.027A	84.126	84-048	84.002A	84.002
RESOURCE CODE	3345	3385	3386	3410	3550	3905	3913
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)						ESL	GED
AWARD							
1. Prior Year Carryover			1,130.00				
2. a. Current Year Award	1,303.00	129,885.00	34,375.00	216,757.50	380,861.00	161,134.00	484,435.00
b. Transferability (NCLB/ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,303.00	129,885.00	34,375.00	216,757.50	380,861.00	161,134.00	484,435.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,303.00	129,885.00	35,505.00	216,757.50	380,861.00	161,134.00	484,435.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	654.00	64,943.00	12,575.85	135,243.15	165,218.18	120,720.07	329,507.10
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	654.00	64,943.00	12,575.85	135,243.15	165,218.18	120,720.07	329,507.10
EXPENDITURES							
9. Donor-Authorized Expenditures	1,303.00	129,885.00	31,721.85	216,757.50	380,861.00	161,134.00	484,435.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,303.00	129,885.00	31,721.85	216,757.50	380,861.00	161,134.00	484,435.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(649.00)	(64,942.00)	(19,146.00)	(81,514.35)	(215,642.82)	(40,413.93)	(154,927.90)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	649.00	64,942.00	19,146.00		215,642.82	40,413.93	154,927.90
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	3,783.15	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			3,783.15				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,303.00	129,885.00	31,721.85	135,243.15	380,861.00	161,134.00	484,435.00

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

FEDERAL PROGRAM NAME	English Literacy & Civics Ed	Title II, Part A, Teacher Quality	Title III, Imm Edu Program	Title III, LEP Student Program	TOTAL
FEDERAL CATALOG NUMBER	84.002A	84.367	84.365	84.365	
RESOURCE CODE	3926	4035	4201	4203	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover		94,133.00		1,670,527.00	5,581,076.00
2. a. Current Year Award	26,518.00	1,287,219.00	47,200.00	1,276,614.00	24,736,201.50
b. Transferability (NCLB/ESSA)					(1,345.00)
c. Other Adjustments		15,262.00		88,017.00	103,355.83
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	26,518.00	1,302,481.00	47,200.00	1,364,631.00	24,838,212.33
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2d, & 3)	26,518.00	1,396,614.00	47,200.00	3,035,158.00	30,419,288.33
REVENUES					
5. Unearned Revenue Deferred from Prior Year		(113,288.95)		84,343.00	(2,165,595.95)
6. Cash Received in Current Year	6,411.00	834,445.00	11,025.00	965,584.00	15,815,800.35
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	6,411.00	721,156.05	11,025.00	1,049,927.00	13,650,204.40
EXPENDITURES					
9. Donor-Authorized Expenditures	26,518.00	481,125.26		1,141,250.52	23,909,637.95
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	26,518.00	481,125.26	0.00	1,141,250.52	23,909,637.95
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(20,107.00)	240,030.79	11,025.00	(91,323.52)	(10,259,433.55)
a. Unearned Revenue					0.00
b. Accounts Payable		240,030.79	11,025.00		256,771.06
c. Accounts Receivable	20,107.00			91,323.52	10,434,690.26
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	915,488.74	47,200.00	1,893,907.48	6,509,650.38
15. If Carryover is allowed, enter line 14 amount here					3,783.15
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,518.00	481,125.26	0.00	1,141,250.52	23,828,123.60

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

STATE PROGRAM NAME	After School Education & Safety	Career Technical Education & Safety	Special Ed. State Local Assistance Grant	Special Ed. Project Workability I LEA	Partnership Academy	Specialized Secondary	TOTAL
RESOURCE CODE	6010	6387	6501	6520	7220	7370	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		2,820,532.00	12,507.00		41,909.00	0.00	2,874,948.00
2. a. Current Year Award	4,156,472.00	3,171,577.00		358,079.00	74,700.00	35,000.00	7,795,828.00
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,156,472.00	3,171,577.00	0.00	358,079.00	74,700.00	35,000.00	7,795,828.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,156,472.00	5,992,109.00	12,507.00	358,079.00	116,609.00	35,000.00	10,670,776.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year				179,040.00			179,040.00
6. Cash Received in Current Year	3,740,824.35	5,992,109.00	12,507.00		79,259.00	26,250.00	9,850,949.35
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	3,740,824.35	5,992,109.00	12,507.00	179,040.00	79,259.00	26,250.00	10,029,989.35
EXPENDITURES							
9. Donor-Authorized Expenditures	3,807,017.00	1,266,108.00	12,507.00	358,079.00	72,478.00	237.00	5,516,426.00
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	3,807,017.00	1,266,108.00	12,507.00	358,079.00	72,478.00	237.00	5,516,426.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(66,192.65)	4,726,001.00	0.00	(179,039.00)	6,781.00	26,013.00	4,513,563.35
a. Unearned Revenue		4,726,001.00			6,781.00	26,013.00	4,758,795.00
b. Accounts Payable							0.00
c. Accounts Receivable	66,192.65			179,039.00			245,231.65
14. Unused Grant Award Calculation (line 4 minus line 9)	349,455.00	4,726,001.00	0.00	0.00	44,131.00	34,763.00	5,154,350.00
15. If Carryover is allowed, enter line 14 amount here						34,763.00	34,763.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,807,017.00	1,266,108.00	12,507.00	358,079.00	72,478.00	237.00	5,516,426.00

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

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

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

FEDERAL PROGRAM NAME	Meici-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.775	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	378,564.00	378,564.00
2. a. Current Year Award	749,829.21	749,829.21
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	749,829.21	749,829.21
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,128,393.21	1,128,393.21
REVENUES		
5. Cash Received in Current Year	749,829.21	749,829.21
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	749,829.21	749,829.21
EXPENDITURES		
10. Donor-Authorized Expenditures	590,376.38	590,376.38
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	590,376.38	590,376.38
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	538,016.83	538,016.83

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

STATE PROGRAM NAME	Fund 11 Adult ed	Fund 11 Calworks Adult Ed	Lottery Unrestricted	California Clean Energy Jobs Act	Lottery Instructional Materials	Educator Effectiveness Grant	Fund 11 Adult Ed Block Grant
RESOURCE CODE	0000/0000	0000/CLWK	1100	6230	6300	6264	6391
REVENUE OBJECT	8699/8671	8590	8560	8590	8560	8590	8590
LOCAL DESCRIPTION (if any)	Adult Ed	CLWK		Prop 39			AEB1/AEB2
AWARD							
1. Prior Year Restricted Ending Balance	9,600.00	209,504.00	4,825,729.00	3,359,824.64	2,923,654.30	2,860,704.00	292,158.00
2. a. Current Year Award	22,441.00	159,959.00	5,534,153.00	2,418,674.00	1,840,114.00	0.00	1,087,964.00
b. Other Adjustments	22,250.00	3,453.00					
c. Adj Curr Yr Award (sum lines 2a & 2b)	44,691.00	163,412.00	5,534,153.00	2,418,674.00	1,840,114.00	0.00	1,087,964.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	54,291.00	372,916.00	10,359,882.00	5,778,498.64	4,763,768.30	2,860,704.00	1,380,122.00
REVENUES							
5. Cash Received in Current Year	44,691.00	163,412.00	4,724,454.61	2,418,674.00	1,020,323.17		1,003,380.63
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	809,698.39	0.00	819,790.83	0.00	84,583.37
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	809,698.39	0.00	819,790.83	0.00	84,583.37
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	44,691.00	163,412.00	5,534,153.00	2,418,674.00	1,840,114.00	0.00	1,087,964.00
EXPENDITURES							
10. Donor-Authorized Expenditures	14,170.00	210,901.00	5,539,255.82	2,905,568.50	589,296.52	1,738,408.55	1,270,288.00
11. Non Donor-Authorized Expenditures			E				
12. Total Expenditures (line 10 plus line 11)	14,170.00	210,901.00	5,539,255.82	2,905,568.50	589,296.52	1,738,408.55	1,270,288.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	40,121.00	162,015.00	4,820,626.18	2,872,930.14	4,174,471.78	1,122,295.45	109,834.00

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

STATE PROGRAM NAME	Special Education Apportionment	College Rediness Block Grant	Special Education Mental Health Services	TOTAL
RESOURCE CODE	6500	7338	6512	
REVENUE OBJECT	8311	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	56,700.00			14,537,873.94
2. a. Current Year Award	19,588,021.00	1,593,078.00	2,197,892.00	34,442,296.00
b. Other Adjustments	214,057.00			239,760.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	19,802,078.00	1,593,078.00	2,197,892.00	34,682,056.00
3. Required Matching Funds/Other	28,421,857.33			28,421,857.33
4. Total Available Award (sum lines 1, 2c, & 3)	48,280,635.33	1,593,078.00	2,197,892.00	77,641,787.27
REVENUES				
5. Cash Received in Current Year	19,802,078.00	1,593,078.00	1,681,249.00	32,451,340.41
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	516,643.00	2,230,715.59
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	516,643.00	2,230,715.59
8. Contributed Matching Funds	28,422,433.40			28,422,433.40
9. Total Available (sum lines 5, 7c, & 8)	48,224,511.40	1,593,078.00	2,197,892.00	63,104,489.40
EXPENDITURES				
10. Donor-Authorized Expenditures	48,251,745.74	235,790.56	2,197,892.00	62,953,316.69
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	48,251,745.74	235,790.56	2,197,892.00	62,953,316.69
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	28,889.59	1,357,287.44	0.00	14,688,470.58

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

LOCAL PROGRAM NAME	San Sevaire Redevelop Funds	Focus on Achievement	Learning Plus Grant	Restricted Donation/Motorsport s Charities	Restricted Donation/Fedco Grant	Restricted Donation/Foundatio n of Hope	Restricted Donation/Metropolit an Water District
RESOURCE CODE	9010	9030	9032	9056	9056	9056	9056
REVENUE OBJECT	8625			8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	5,389,718.76	57,437.00	7,430.00				
2. a. Current Year Award	3,039,335.13	0.00	0.00	4,500.00	1,800.00	27,448.00	2,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,039,335.13	0.00	0.00	4,500.00	1,800.00	27,448.00	2,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	8,429,053.89	57,437.00	7,430.00	4,500.00	1,800.00	27,448.00	2,500.00
REVENUES							
5. Cash Received in Current Year	3,039,335.13	0.00	0.00	4,500.00	1,800.00	27,448.00	2,500.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	3,039,335.13	0.00	0.00	4,500.00	1,800.00	27,448.00	2,500.00
EXPENDITURES							
10. Donor-Authorized Expenditures	8,429,053.89		7,430.00	2,495.47	1,407.50	22,895.00	2,240.90
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,429,053.89	0.00	7,430.00	2,495.47	1,407.50	22,895.00	2,240.90
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	57,437.00	0.00	2,004.53	392.50	4,553.00	259.10

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

LOCAL PROGRAM NAME	Restricted Donation/F of Hope (Cypress ES)	Donation/San Manueal (Almeria MS)	Donation/Anonymou s Donor (Fontana HS)	Restricted Donation/CISS II - STEM (Truman MS)	TOTAL
RESOURCE CODE	9056	9056	9056	9090	
REVENUE OBJECT	8699	8699	8699	8677	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance					5,454,585.76
2. a. Current Year Award	1,807.00	5,000.00	50,000.00	20,000.00	3,152,390.13
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,807.00	5,000.00	50,000.00	20,000.00	3,152,390.13
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,807.00	5,000.00	50,000.00	20,000.00	8,606,975.89
REVENUES					
5. Cash Received in Current Year	1,807.00	5,000.00	50,000.00	12,154.55	3,144,544.68
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	7,845.45	7,845.45
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	7,845.45	7,845.45
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	1,807.00	5,000.00	50,000.00	20,000.00	3,152,390.13
EXPENDITURES					
10. Donor-Authorized Expenditures	1,803.03	0.00	49,670.73	12,143.55	8,529,140.07
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	1,803.03	0.00	49,670.73	12,143.55	8,529,140.07
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	3.97	5,000.00	329.27	7,856.45	77,835.82

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	194,337,244.14	301	7,734.99	303	194,329,509.15	305	4,190,795.77		307	190,138,713.38	309
2000 - Classified Salaries	61,316,108.89	311	11,750.00	313	61,304,358.89	315	2,996,850.35		317	58,307,508.54	319
3000 - Employee Benefits	126,225,483.70	321	16,094,058.94	323	110,131,424.76	325	2,657,120.77		327	107,474,303.99	329
4000 - Books, Supplies Equip Replace. (6500)	21,154,805.67	331	681,391.81	333	20,473,413.86	335	2,508,918.07		337	17,964,495.79	339
5000 - Services. . . & 7300 - Indirect Costs	39,369,246.18	341	26,897.88	343	39,342,348.30	345	9,328,636.75		347	30,013,711.55	349
TOTAL					425,581,054.96	365	TOTAL			403,898,733.25	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	155,570,610.31	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,631,958.43	380
3. STRS.	3101 & 3102	34,390,172.62	382
4. PERS.	3201 & 3202	1,537,111.84	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,185,501.11	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	28,794,989.95	385
7. Unemployment Insurance.	3501 & 3502	84,301.61	390
8. Workers' Compensation Insurance.	3601 & 3602	2,011,560.87	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		236,206,206.74	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		236,206,206.74	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.		58.48%	
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)	58.48%
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).	403,898,733.25
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	245,356,386.00		245,356,386.00		11,744,684.00	233,611,702.00	16,361,056.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	35,045,449.00		35,045,449.00		2,045,168.00	33,000,281.00	4,027,275.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,824,941.00		1,824,941.00		343,583.00	1,481,358.00	353,973.00
Net Pension Liability	315,777,223.00		315,777,223.00			315,777,223.00	
Net OPEB Obligation	58,595,277.00		58,595,277.00			58,595,277.00	
Compensated Absences Payable	2,086,838.00		2,086,838.00			2,086,838.00	
Governmental activities long-term liabilities	658,686,114.00	0.00	658,686,114.00	0.00	14,133,435.00	644,552,679.00	20,742,304.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2015-16 Actual			2016-17 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	239,455,384.80		239,455,384.80			247,444,476.08
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	37,269.85		37,269.85			36,551.13
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2015-16			Adjustments to 2016-17		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2016-17 P2 Report			2017-18 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	36,551.13		36,551.13	35,912.31		35,912.31
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)			36,551.13			35,912.31
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2016-17 Actual			2017-18 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	182,238.33		182,238.33	168,143.00		168,143.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	15,353,452.26		15,353,452.26	14,964,937.00		14,964,937.00
5. Unsecured Roll Taxes (Object 8042)	759,358.97		759,358.97	824,661.00		824,661.00
6. Prior Years' Taxes (Object 8043)	197,055.37		197,055.37	193,956.00		193,956.00
7. Supplemental Taxes (Object 8044)	775,285.53		775,285.53	532,978.00		532,978.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,571,059.79)		(3,571,059.79)	(4,260,087.00)		(4,260,087.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	25,324.70		25,324.70	19,279.00		19,279.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	15,250,788.78		15,250,788.78	5,371,618.00		5,371,618.00
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)	28,972,444.15	0.00	28,972,444.15	17,815,485.00	0.00	17,815,485.00
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)	28,972,444.15	0.00	28,972,444.15	17,815,485.00	0.00	17,815,485.00

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,870,225.45			3,939,461.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			3,870,225.45			3,939,461.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	351,074,275.00		351,074,275.00	364,498,881.00		364,498,881.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(265.00)		(265.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	351,074,010.00	0.00	351,074,010.00	364,498,881.00	0.00	364,498,881.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	475,384,976.07		475,384,976.07	458,270,924.00		458,270,924.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,215,289.30		1,215,289.30	500,000.00		500,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2016-17 Actual			2017-18 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			239,455,384.80			247,444,476.08
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9807			0.9825
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			247,444,476.08			252,085,111.65
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			28,972,444.15			17,815,485.00
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)			4,386,135.60			4,309,477.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			222,342,257.38			238,209,087.65
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			222,342,257.38			238,209,087.65
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])			644,115.55			279,642.68
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			29,616,559.70			18,095,127.68
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)			221,698,141.83			237,929,444.97
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			29,616,559.70			
b. State Subventions (Line D8)			221,698,141.83			
c. Less: Excluded Appropriations (Line C23)			3,870,225.45			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			247,444,476.08			

[illegible]

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) 12,683,874.13
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) 353,104,118.78

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) 3.59%

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)	7,089,306.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,465,698.39
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	63,156.00
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)	1,720,446.54
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,338,607.80
9. Carry-Forward Adjustment (Part IV, Line F)	736,181.24
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,074,789.04

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	270,713,397.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	62,751,175.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,283,997.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	29,011.52
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	26,340.11
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,443,691.53
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)	2,827,417.35
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	46,202,855.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,198,056.10
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,593,597.31
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	25,448,686.66
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)	450,518,226.38

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.07%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.23%
---	-------

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>18,338,607.80</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,789,236.81)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.51%) times Part III, Line B18); zero if negative	<u>736,181.24</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.51%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.51%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>736,181.24</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>736,181.24</u>

Approved indirect cost rate: 3.51%
Highest rate used in any program: 3.51%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	12,121,568.45	425,467.05	3.51%
01	3025	2,878.69	101.04	3.51%
01	3310	6,012,336.00	211,033.00	3.51%
01	3311	1,299.39	45.61	3.51%
01	3315	154,225.68	5,413.32	3.51%
01	3320	503,759.06	17,681.94	3.51%
01	3327	154,466.76	5,421.78	3.51%
01	3345	1,258.82	44.18	3.51%
01	3385	37,060.19	1,300.81	3.51%
01	3386	30,646.17	1,075.68	3.51%
01	3410	209,407.30	7,350.20	3.51%
01	3550	357,648.92	12,553.48	3.51%
01	4035	464,810.41	16,314.85	3.51%
01	4203	1,118,873.06	22,377.46	2.00%
01	5640	570,356.85	20,019.53	3.51%
01	6010	413,199.49	14,503.29	3.51%
01	6230	2,807,041.35	98,527.15	3.51%
01	6264	1,679,459.52	58,949.03	3.51%
01	6387	915,680.13	32,140.84	3.51%
01	6500	42,218,012.84	1,482,308.60	3.51%
01	6501	12,083.00	424.00	3.51%
01	6512	2,123,362.00	74,530.00	3.51%
01	6520	345,936.62	12,142.38	3.51%
01	7220	70,019.86	2,458.14	3.51%
01	7338	227,794.96	7,995.60	3.51%
01	7370	229.33	7.67	3.34%
01	9010	73,260.23	413.02	0.56%
11	6391	1,227,211.94	43,076.06	3.51%
12	5025	167,722.87	5,887.13	3.51%
12	6105	6,715,136.24	232,555.78	3.46%
13	5310	23,503,912.80	765,987.03	3.26%
13	5320	1,488,407.89	52,243.22	3.51%
13	5330	330,468.10	11,599.63	3.51%
13	5454	13,138.82	461.18	3.51%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,825,729.82		2,923,654.30	7,749,384.12
2. State Lottery Revenue	8560	5,534,153.00		1,840,114.00	7,374,267.00
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)		10,359,882.82	0.00	4,763,768.30	15,123,651.12
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,727,073.39			2,727,073.39
2. Classified Salaries	2000-2999	77,689.29			77,689.29
3. Employee Benefits	3000-3999	874,232.62			874,232.62
4. Books and Supplies	4000-4999	1,083,331.87		589,296.52	1,672,628.39
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	755,379.38			755,379.38
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	21,549.27			21,549.27
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)		5,539,255.82	0.00	589,296.52	6,128,552.34
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	4,820,627.00	0.00	4,174,471.78	8,995,098.78
D. COMMENTS:					

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

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

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	456,184,192.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,698,042.33
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	26,340.11
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,359,917.12
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,438,719.30
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	23,257.88
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)				13,848,234.41
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	2,390,923.17
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)				421,028,838.44

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		36,423.34
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,559.31
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	389,370,521.61	10,460.03
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)	389,370,521.61	10,460.03
B. Required effort (Line A.2 times 90%)	350,433,469.45	9,414.03
C. Current year expenditures (Line I.E and Line II.B)	421,028,838.44	11,559.31
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	13,640,495.86	13,716,918.66	26,394,867.22	20,180,434.95	47,685,315.83	0.00	1,846,577.94
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,704.06	1,704.06	1,704.06	1,704.06	1,859.00		5,963.00
3100 Alternative Schools							
3200 Continuation Schools	36.46	36.46	36.46	36.46	53.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	30.30	30.30	30.30	30.30	37.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	213.57	213.57	213.57	213.57	170.00		315.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,984.39	1,984.39	1,984.39	1,984.39	2,119.00	0.00	6,278.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	50,260.97	0.00	50,260.97	2,297.42		52,558.39			
1110	Regular Education, K–12	214,904,681.14	107,076,702.04	321,981,383.18	14,717,696.17		336,699,079.35			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	6,811,132.75	2,551,091.19	9,362,223.94	427,945.14		9,790,169.08			
3300	Independent Study Centers	245,723.34	0.00	245,723.34	11,231.96		256,955.30			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	6,351,956.33	1,961,528.12	8,313,484.45	380,007.49		8,693,491.94			
4110	Regular Education, Adult	4,699.23	0.00	4,699.23	214.80		4,914.03			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	5,780,454.72	0.00	5,780,454.72	264,223.28		6,044,678.00			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	63,077,500.27	11,875,289.10	74,952,789.37	3,426,075.04		78,378,864.41			
6000	Regional Occupational Ctr/Prg (ROC/P)	1,016,932.53	0.00	1,016,932.53	46,483.76		1,063,416.29			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	23,257.87	0.00	23,257.87	1,063.11	24,320.98				
8100	Community Services	26,340.12	0.00	26,340.12	1,204.00	27,544.12				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					194,119.86	194,119.86			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					5,385,368.71	5,385,368.71			
----	Other Outgo					9,077,326.53	9,077,326.53			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	1,610,827.97	1,610,827.97
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(1,119,442.96)	(1,119,442.96)
----	Total General Fund and Charter Schools Funds Expenditures	298,292,939.27	123,464,610.45	421,757,549.72	19,769,827.18	14,656,815.10	456,184,192.00			

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	10,682.26	39,578.71	0.00	0.00	0.00	0.00	0.00			0.00	0.00	50,260.97
1110	Regular Education, K-12	214,427,825.05	162,726.41	0.00	306,279.54	0.00	0.00	5,475.00			2,375.14	0.00	214,904,681.14
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	5,054,753.92	1,399.68	201.24	704,214.41	814,718.85	0.00	278.64			235,566.01	0.00	6,811,132.75
3300	Independent Study Centers	245,723.34	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	245,723.34
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,878,890.76	1,182,282.10	0.00	290,633.47	150.00	0.00	0.00			0.00	0.00	6,351,956.33
4110	Regular Education, Adult	4,699.23	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,699.23
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,372,593.49	2,186,691.03	1,133,726.85	87,443.35	0.00	0.00	0.00			0.00	0.00	5,780,454.72
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	49,481,296.31	2,797,307.39	0.00	951.79	7,809,552.39	2,988,392.39	0.00			0.00	0.00	63,077,500.27
6000	ROC/P	911,429.52	94,525.41	0.00	10,932.60	0.00	0.00	0.00			45.00	0.00	1,016,932.53
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	23,257.88	(0.01)	0.00	0.00	0.00	23,257.87
8100	Community Services		0.00	0.00	0.00	0.00	0.00		26,340.12	0.00	0.00	0.00	26,340.12
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		277,387,893.88	6,464,510.73	1,133,928.09	1,400,455.16	8,624,421.24	2,988,392.39	29,011.52	26,340.11	0.00	237,986.15	0.00	298,292,939.27

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	63,488,419.72	41,834,356.83	1,753,925.49	107,076,702.04
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,358,395.70	1,192,695.49	0.00	2,551,091.19
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,128,891.65	832,636.47	0.00	1,961,528.12
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	7,957,009.61	3,825,627.04	92,652.45	11,875,289.10
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		73,932,716.68	47,685,315.83	1,846,577.94	123,464,610.45

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,443,691.53
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	63,156.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,916,724.22
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,465,698.39
5	Total Central Administration Costs in General Fund and Charter Schools Funds	20,889,270.14
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	298,292,939.27
2	Total Allocated Costs (from Form PCR, Column 2, Total)	123,464,610.45
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	421,757,549.72
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,198,056.10
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,593,597.31
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	25,448,686.66
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	35,240,340.07
D. Total Direct Charged and Allocated Costs (B3 + C5)		456,997,889.79
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.57%

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)	194,119.86				194,119.86
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			5,385,368.71		5,385,368.71
Other Outgo (Objects 1000-7999)				9,077,326.53	9,077,326.53
Total Other Costs	194,119.86	0.00	5,385,368.71	9,077,326.53	14,656,815.10

Description	2016-17 Actual	2017-18 Budget	% Diff.
SELPA Name: Fontana Unified (FA)			
Date allocation plan approved by SELPA governance: _____			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	19,252,189.00	19,128,909.00	-0.64%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	19,252,189.00	19,128,909.00	-0.64%
B. COLA Apportionment	0.00		0.00%
C. Growth Apportionment or Declining ADA Adjustment	(470,312.00)	(470,312.00)	0.00%
D. Subtotal (Sum lines A.4, B, and C)	18,781,877.00	18,658,597.00	-0.66%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment	121,482.00	121,482.00	0.00%
G. Out of Home Care Apportionment	684,662.00	701,557.00	2.47%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	19,588,021.00	19,481,636.00	-0.54%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	19,588,021.00	19,481,636.00	-0.54%
II. ALLOCATION TO SELPA MEMBERS			
Fontana Unified (FA00)	19,588,021.00	19,481,636.00	-0.54%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	19,588,021.00	19,481,636.00	-0.54%
Preparer Name: <u>Bethany Figueroa</u>			
Title: <u>Executive Director, Fiscal Services</u>			
Phone: <u>(909) 357-7600 ext. 29145</u>			

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	(390,948.16)	0.00	(1,119,442.96)				
Other Sources/Uses Detail					0.00	8,438,719.30		
Fund Reconciliation							4,723,926.33	11,451,522.64
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	94,324.74	0.00	50,708.99	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							22,250.00	804,060.47
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	62,463.82	0.00	238,442.91	0.00				
Other Sources/Uses Detail					8,971.48	0.00		
Fund Reconciliation							1,341.20	1,229,589.41
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(45,502.85)	830,291.06	0.00				
Other Sources/Uses Detail					693.93	0.00		
Fund Reconciliation							1,387.69	3,212,292.42
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	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	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	200,586.05	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	204,426.05
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,429,053.89	0.00		
Fund Reconciliation							9,029,053.89	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	78,600.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	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	476.40	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,175,805.84	51,873.96
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	436,451.01	(436,451.01)	1,119,442.96	(1,119,442.96)	8,438,719.30	8,438,719.30	16,953,764.95	16,953,764.95

Unaudited Actuals
2017-18 Budget
Technical Review Checks

Fontana Unified

San Bernardino County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	6230	-432,115.86
Explanation: The 2017-18 Budget will be adjusted to accommodate the additional expenditures or expenditures that occurred earlier than anticipated in 16-17.		
01	6264	-119,663.55
Explanation: The 2017-18 Budget will be adjusted to accommodate the additional expenditures or expenditures that occurred earlier than anticipated in 16-17.		
Total of negative resource balances for Fund 01		-551,779.41

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

FUND	RESOURCE	OBJECT	VALUE
01	6230	9790	-432,115.86
Explanation: The 2017-18 Budget will be adjusted to accommodate the additional expenditures or expenditures that occurred earlier than anticipated in 16-17.			
01	6264	9790	-119,663.55
Explanation: The 2017-18 Budget will be adjusted to accommodate the additional expenditures or expenditures that occurred earlier than anticipated in 16-17.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Fontana Unified

San Bernardino County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
25	9010	8699	-500.00

Explanation: Payment to State General

35	7710	8545	-2,920,251.00
----	------	------	---------------

Explanation: Payment to OPSC

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

FUND	RESOURCE	VALUE
35	7710	-2,820,525.19

Explanation: Payment to OPSC

SUPPLEMENTAL CHECKS

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.OPEB.9664	58,595,277.00	58,595,277.00
DEBT.GOV.COMP.ABS.9665	2,086,838.00	2,086,838.00

EXPORT CHECKS

Checks Completed.