

Central Unified School District



2016-2017 Unaudited Actuals

PRESENTED TO
BOARD OF TRUSTEES

September 12, 2017

MARK G. SUTTON,
SUPERINTENDENT

KELLY PORTERFIELD,
ASSISTANT SUPERINTENDENT, CBO

YOLANDA BALLADARES,
DIRECTOR, FISCAL SERVICES



4605 N. Polk Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

Trustee Area 1
Trustee Area 2
Trustee Area 3
Trustee Area 4
Trustee Area 5
Trustee Area 6
Trustee Area 7

Mr. Cesar Granda
Mr. Ruben Coronado
Mr. Phillip Cervantes
Mr. Richard Atkins
Mr. Richard A. Solis
Mrs. Terry Cox
Mr. Rama Dawar

SUPERINTENDENT'S CABINET

Superintendent
Assistant Superintendent, Educational Services
Assistant Superintendent, Chief Business Officer
Assistant Superintendent, Human Resources
Administrator, Special Education & Support Services
Director, 7-12 & Adult Education
Director, K-8 Education

Mr. Mark G. Sutton
Mrs. Ketti Davis
Mr. Kelly Porterfield
Mr. Jack Kelejian
Mrs. Andrea Valadez
Mr. Paul Birrell
Dr. Tami Boatright

TOTAL EMPLOYEES (includes vacant positions)

Certificated
Classified
Management/Confidential/Supervisor

807.40 F.T.E.
540.39 F.T.E.
171.63 F.T.E.

STUDENT ENROLLMENT

District K-12 Regular Education – 2016/17 CBEDS

15772

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Mike Ota, Principal
4885 North Biola
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Julie Shafer, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Sandra Morehead, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Marci Brekke, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Charlene Graham, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Christine Pennington, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Colette Bolger, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Polk K-6
Geoff Garratt II, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Michelle Bergmann, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Brandi Fleming, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Patricia McCurley, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Esther Kaercher, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Ruben Diaz, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Karen Davis, Principal
2280 North Valentine
Fresno, CA 93722
(559) 512-6912

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Jeff Wimp, Principal
4443 West Weldon
Fresno, CA 93722
(559)276-5270

Glacier Point Middle School
Heather McKeithen, Principal
4055 N Bryan
Fresno, CA 93723
(559)276-3105

Rio Vista Middle School
Joe Bracamonte, Principal
6240 West Palo Alto
Fresno, CA 93722
(559)276-3185

HIGH SCHOOLS

Central East
Robert Perez, Principal
3535 N. Cornelia
Fresno, CA 93722
(559)276-0280

Central West
Robert Perez, Principal
2045 N. Dickenson
Fresno, CA 93723
(559)276-5276

ADULT ED/ALTERNATIVE EDUCATION

Pershing High School
Hugh "Nick" Hustedde, Principal
855 West Nielsen
Fresno, CA 93706
(559) 268-2277

Pathway Community Day
Hugh "Nick" Hustedde, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

Central Learning Adult School Site
Dr. Jose Reyes, Director
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

CENTRAL UNIFIED SCHOOL DISTRICT 2016-2017 UNAUDITED ACTUALS OVERVIEW

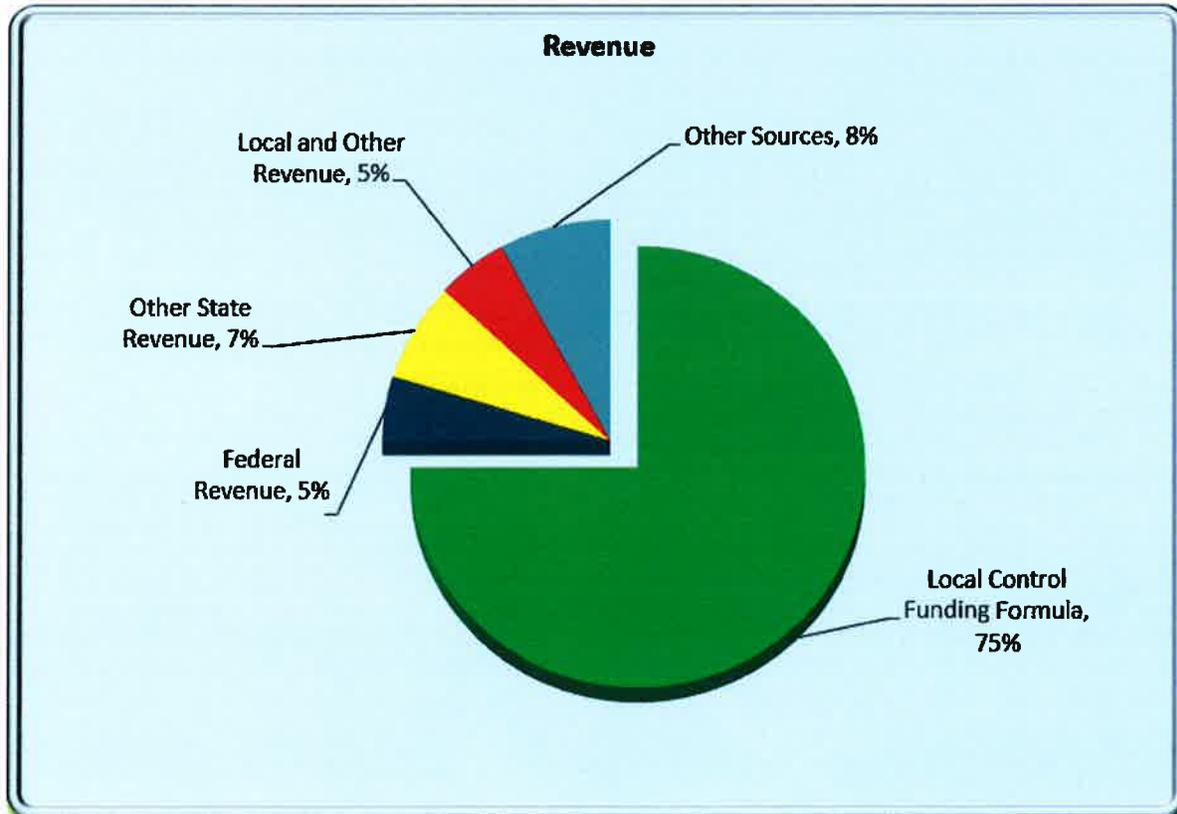
Central Unified School District's Unaudited Actual Budget is compiled using the actual revenue and expenditures from 2016-17.

The Unaudited Actual Financial Reports are presented to the governing board for acceptance on or before September 15th and submitted to the county office of education to be forwarded to the State Superintendent of Public Instruction (Education Code Section 42100).

Comparison of the 2016-17 budget between Estimated Unaudited Actuals and Unaudited Actuals ending balances are as follows:

<u>INCOME</u>	<u>ESTIMATED ACUTALS</u>	<u>UNAUDITED ACTUALS</u>	<u>DIFFERENCE</u>
LCFF Revenue	\$137,913,552	\$137,756,304	(\$ 157,248)
Federal Revenue	\$ 9,354,240	\$ 8,560,770	(\$ 793,470)
Other State Revenue	\$ 13,592,190	\$ 13,309,519	(\$ 282,671)
Other Local Revenue & Sources	\$ 24,652,056	\$ 24,046,337	(\$ 605,719)
Totals	\$185,512,038	\$183,672,930	(\$1,839,108)

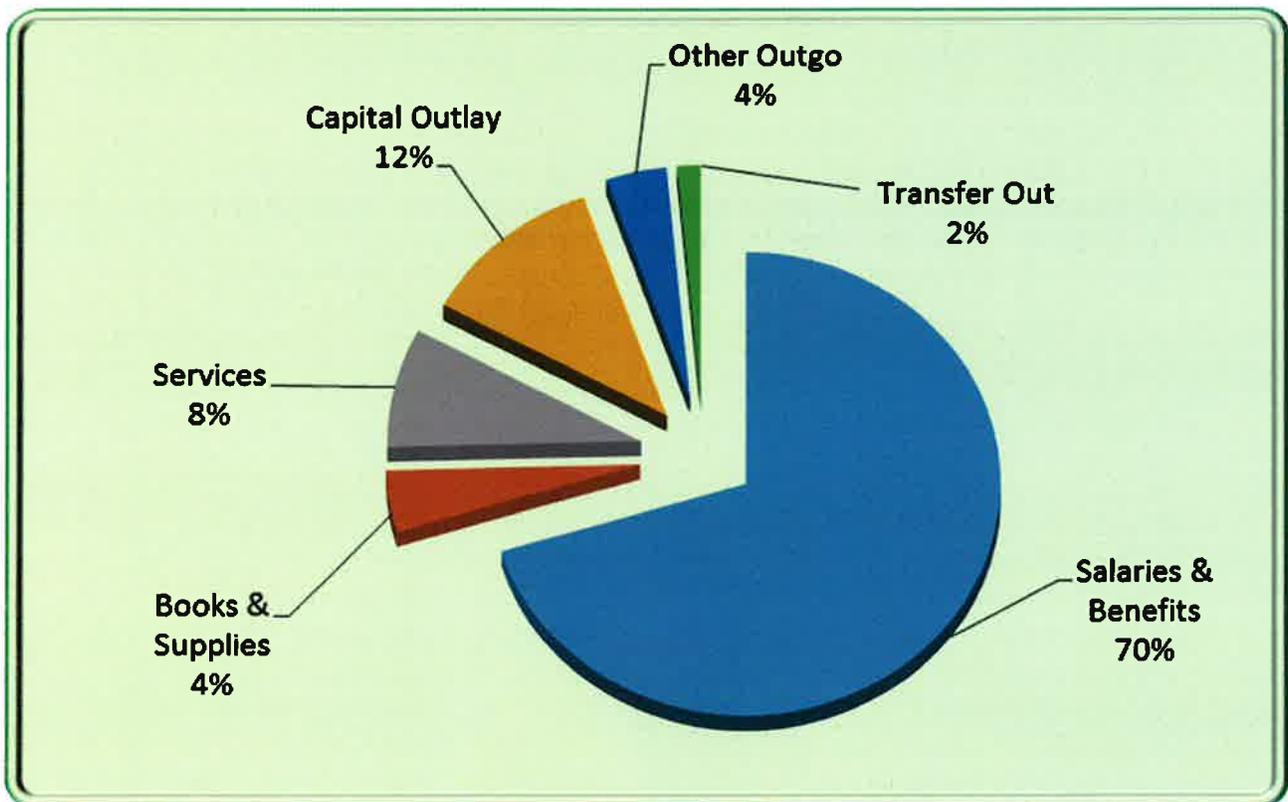
The difference on the LCFF funds is due mainly to the ADA projections and the change of the percentage of GAP funding. The Federal Revenue has been deferred to the 2017-18 budget and represents the carryover for those federal programs, with the biggest portion being Title I and Title II. Other State Revenue has been deferred to the 2017-18 budget and represents the carryover for those state funded programs. Other Local Revenue includes rebates, Migrant, After School Programs, ROP, Kaiser Grants, Co-Curricular, State Water resources grant, etc. Grants that allow carryover roll into the 2017-18 school year.



<u>EXPENDITURES</u>	<u>ESTIMATED ACTUALS</u>	<u>UNAUDITED ACTUALS</u>	<u>DIFFERENCE</u>
Salaries & Benefits	\$130,158,601	\$127,739,920	(\$2,418,681)
Books & Supplies	\$ 9,345,366	\$ 7,864,355	(\$1,481,011)
Services & Other Operating Expenses	\$ 18,757,947	\$ 15,227,134	(\$3,530,813)
Capital Outlay	\$ 22,369,330	\$ 21,301,296	(\$1,068,034)
Other Outgo	\$ 6,884,558	\$ 6,969,814	\$ 85,256
Transfer Out	\$ 2,620,750	\$ 2,679,500	\$ 58,750
Totals	\$190,136,552	\$181,782,019	(\$8,354,533)

The difference between estimated and unaudited actuals for Salaries & Benefits reflects budgeted vacant positions that were not filled until late in the year or were left vacant, and the CalSTRs on-behalf payment. The decrease in books and supplies reflect savings from not purchasing instructional and office materials, non-capital equipment, and fuel. The decrease in services and other operating expenses reflect savings on travel and conference, maintenance/facility projects, copier maintenance/rental, service contracts, utilities, and legal. Capital Outlay decrease is associated with facility projects not completed and buses not yet received which will carry over to subsequent years. Other Outgo increase is associated with the district allowable indirect charge on actual expenditures. The increase in Transfer out was to correct a deposit that should have been deposited to Child Development Fund.

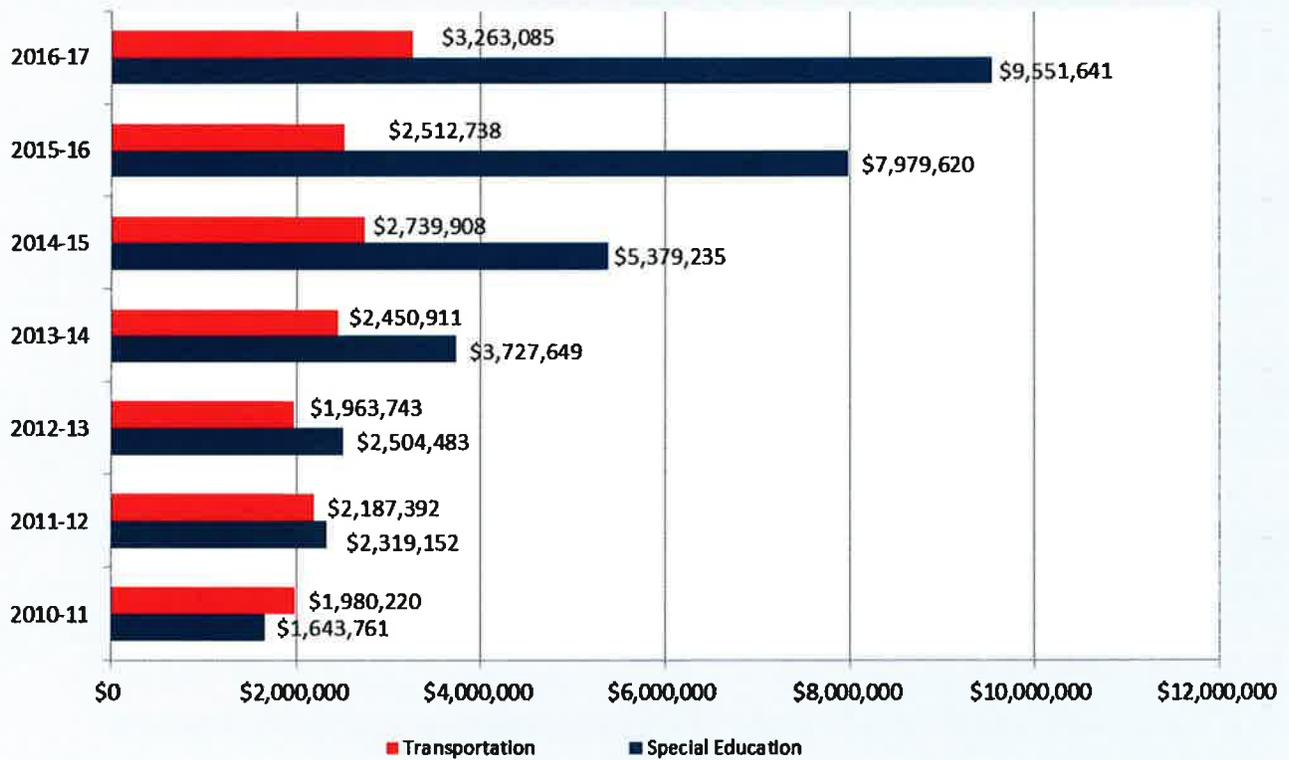
EXPENSES



GENERAL FUND CONTRIBUTIONS

The District's General Fund contributes additional funds to successfully operate programs that the State does not adequately fund. The District continues major contributions to our Special Education and Transportation programs and minor contributions to programs such as Attendance Incentive, School Safety, Ag Vocation, Community Day, Deferred Maintenance, Aquatics, CUTA Class Overage Fund and Elective Class Projects.

MAJOR CONTRIBUTIONS



Overview of the 2016-17 Fiscal Year

Central Unified had an overall net increase of \$1,890,912 with an ending fund balance of \$39,382,160. The ending fund balance consists of a \$9,089,101 (5%) reserve for economic uncertainties, \$3,962,649 restricted programs, \$25,000 revolving cash, \$3,687.80 stores inventory and \$21,075.75 prepaid expense with remaining funds unassigned.

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.67%
	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	\$110,365,152.72
	Appropriations Subject to Limit	\$110,365,152.72
	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.	3.28%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sept. 12, 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:

Rick Martin
Name
Deputy Superintendent
Title
(559) 265-3083 ext. 3307
Telephone
rmartin@fcoe.org
E-mail Address

For School District:

Yolanda Balladares
Name
Director of Fiscal Services
Title
(559) 274-4700 ext. 63106
Telephone
yballadares@centralusd.k12.ca.gov
E-mail Address

**Fund 01 – General Fund
Unrestricted/Restricted**

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	137,756,304.33	0.00	137,756,304.33	142,506,044.00	0.00	142,506,044.00	3.4%
2) Federal Revenue		8100-8299	182,819.30	8,377,950.90	8,560,770.20	21,228.00	9,505,003.73	9,526,231.73	11.3%
3) Other State Revenue		8300-8599	6,185,160.01	7,124,359.44	13,309,519.45	2,834,317.86	5,783,206.43	8,617,524.29	-35.3%
4) Other Local Revenue		8600-8799	1,879,122.43	7,471,771.95	9,350,894.38	1,076,638.01	6,102,866.79	7,179,504.80	-23.2%
5) TOTAL REVENUES			146,003,406.07	22,974,082.29	168,977,488.36	146,438,227.87	21,391,076.95	167,829,304.82	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,023,570.47	10,568,854.32	69,592,424.79	62,038,886.53	10,661,490.37	72,700,376.90	4.5%
2) Classified Salaries		2000-2999	16,036,146.18	5,546,322.38	21,582,468.56	17,183,414.24	6,532,913.84	23,716,328.08	9.9%
3) Employee Benefits		3000-3999	27,402,022.04	9,163,004.21	36,565,026.25	31,258,723.81	10,052,107.26	41,310,831.07	13.0%
4) Books and Supplies		4000-4999	5,228,225.45	2,636,129.34	7,864,354.79	7,312,066.41	3,876,781.73	11,188,848.14	42.3%
5) Services and Other Operating Expenditures		5000-5999	10,449,419.45	4,777,714.82	15,227,134.27	11,480,235.38	4,347,623.67	15,827,859.05	3.9%
6) Capital Outlay		6000-6999	15,811,013.32	5,490,282.77	21,301,296.09	1,877,596.77	618,918.39	2,496,515.16	-88.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,653,655.92	3,776,298.69	7,429,954.61	4,174,147.18	2,882,491.02	7,056,638.20	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,250,619.18)	1,790,478.56	(460,140.62)	(2,248,231.48)	1,744,198.27	(504,033.21)	9.5%
9) TOTAL EXPENDITURES			135,353,433.65	43,749,085.09	179,102,518.74	133,076,838.84	40,716,524.55	173,793,363.39	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			10,649,972.42	(20,775,002.80)	(10,125,030.38)	13,361,389.03	(19,325,447.60)	(5,964,058.57)	-41.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,679,500.00	0.00	2,679,500.00	500,000.00	0.00	500,000.00	-81.3%
2) Other Sources/Uses									
a) Sources		8930-8979	10,295,000.00	4,400,442.40	14,695,442.40	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,213,348.70)	16,213,348.70	0.00	(17,732,607.58)	17,732,607.58	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,597,848.70)	20,613,791.10	12,015,942.40	(18,232,607.58)	17,732,607.58	(500,000.00)	-104.2%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,052,123.72	(161,211.70)	1,890,912.02	(4,871,218.55)	(1,592,840.02)	(6,464,058.57)	-441.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	33,367,387.64	4,123,860.64	37,491,248.28	35,419,511.36	3,962,648.94	39,382,160.30	5.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			33,367,387.64	4,123,860.64	37,491,248.28	35,419,511.36	3,962,648.94	39,382,160.30	5.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,367,387.64	4,123,860.64	37,491,248.28	35,419,511.36	3,962,648.94	39,382,160.30	5.0%
2) Ending Balance, June 30 (E + F1e)			35,419,511.36	3,962,648.94	39,382,160.30	30,548,292.81	2,369,808.92	32,918,101.73	-16.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	3,687.80	0.00	3,687.80	0.00	0.00	0.00	-100.0%
Stores		9713	21,075.75	0.00	21,075.75	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	3,962,648.94	3,962,648.94	0.00	2,369,808.92	2,369,808.92	-40.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	9,089,100.94	0.00	9,089,100.94	8,714,668.17	0.00	8,714,668.17	-4.1%
Reserve for Economic Uncertainties		9790	26,280,646.87	0.00	26,280,646.87	21,833,624.64	0.00	21,833,624.64	-16.9%
Unassigned/Unappropriated Amount									

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)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	43,199,469.47	2,461,613.69	45,661,083.16			
1) Fair Value Adjustment to Cash in County Treasury		9111	75,842.10	0.00	75,842.10			
b) in Banks		9120	19,361.89	0.00	19,361.89			
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00			
d) with Fiscal Agent		9135	31,078.89	0.00	31,078.89			
e) collections awaiting deposit		9140	426.25	0.00	426.25			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	1,767,619.19	2,414,925.26	4,182,544.45			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	506,699.81	0.00	506,699.81			
6) Stores		9320	3,687.80	0.00	3,687.80			
7) Prepaid Expenditures		9330	21,075.75	0.00	21,075.75			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			45,650,261.15	4,876,538.95	50,526,800.10			
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	9,185,013.11	491,302.94	9,676,316.05			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	1,045,736.68	0.00	1,045,736.68			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	422,587.07	422,587.07			
6) TOTAL LIABILITIES			10,230,749.79	913,890.01	11,144,639.80			
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)			35,419,511.36	3,962,648.94	39,382,160.30			

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	101,729,426.00	0.00	101,729,426.00	107,318,159.00	0.00	107,318,159.00	5.5%
Education Protection Account State Aid - Current Year		8012	19,844,357.00	0.00	19,844,357.00	18,884,620.00	0.00	18,884,620.00	-4.8%
State Aid - Prior Years		8019	(121,750.00)	0.00	(121,750.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	154,346.27	0.00	154,346.27	154,346.00	0.00	154,346.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,930.53	0.00	3,930.53	3,931.00	0.00	3,931.00	0.0%
County & District Taxes Secured Roll Taxes		8041	15,358,474.59	0.00	15,358,474.59	15,358,475.00	0.00	15,358,475.00	0.0%
Unsecured Roll Taxes		8042	716,226.32	0.00	716,226.32	716,226.00	0.00	716,226.00	0.0%
Prior Years' Taxes		8043	18,602.66	0.00	18,602.66	21,486.00	0.00	21,486.00	15.5%
Supplemental Taxes		8044	331,268.16	0.00	331,268.16	331,268.00	0.00	331,268.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(432,570.39)	0.00	(432,570.39)	(432,570.00)	0.00	(432,570.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	150,103.13	0.00	150,103.13	150,103.00	0.00	150,103.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	2,883.29	0.00	2,883.29	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	2,013.55	0.00	2,013.55	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,006.78)	0.00	(1,006.78)	0.00	0.00	0.00	-100.0%
Subtotal LCFF Sources			137,756,304.33	0.00	137,756,304.33	142,506,044.00	0.00	142,506,044.00	3.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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%

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)	
TOTAL LCFF SOURCES			137,756,304.33	0.00	137,756,304.33	142,506,044.00	0.00	142,506,044.00	3.4%
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	2,423,522.00	2,423,522.00	0.00	2,446,819.00	2,446,819.00	1.0%
Special Education Discretionary Grants		8182	0.00	292,500.00	292,500.00	0.00	177,469.00	177,469.00	-39.3%
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	41,206.25	41,206.25	0.00	41,796.00	41,796.00	1.4%
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		4,530,475.76	4,530,475.76		5,613,783.29	5,613,783.29	23.9%
Title I, Part D, Local Delinquent Programs	3025	8290		8,770.41	8,770.41		48,249.59	48,249.59	450.1%
Title II, Part A, Educator Quality	4035	8290		479,680.65	479,680.65		526,211.83	526,211.83	9.7%
Title III, Part A, Immigrant Education Program	4201	8290		28,923.11	28,923.11		49,289.47	49,289.47	70.4%

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		162,465.98	162,465.98			255,121.55	255,121.55	57.0%
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	3199, 4036-4126, 5510	8290		0.00	0.00			0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		141,898.08	141,898.08			146,264.00	146,264.00	3.1%
All Other Federal Revenue	All Other	8290	182,819.30	268,508.66	451,327.96	21,228.00		200,000.00	221,228.00	-51.0%
TOTAL, FEDERAL REVENUE			182,819.30	8,377,950.90	8,560,770.20	21,228.00		9,505,003.73	9,526,231.73	11.3%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	67,712.00	0.00	67,712.00		54,600.00	0.00	54,600.00	-19.4%
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	0.0%
Mandated Costs Reimbursements		8550	3,747,901.00	0.00	3,747,901.00		541,148.00	0.00	541,148.00	-85.6%
Lottery - Unrestricted and Instructional Materials		8560	2,284,281.49	759,384.29	3,043,665.78		2,200,000.00	795,000.00	2,995,000.00	-1.6%
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		0.00	0.00			0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		935,973.00	935,973.00			0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		545,951.15	545,951.15			916,396.43	916,396.43	67.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	85,265.52	4,883,051.00	4,968,316.52	38,569.86	4,071,810.00	4,110,379.86	-17.3%
TOTAL, OTHER STATE REVENUE			6,185,160.01	7,124,359.44	13,309,519.45	2,834,317.86	5,783,206.43	8,617,524.29	-35.3%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	13,117.14	0.00	13,117.14	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		8631	0.00	1,875.03	1,875.03	0.00	65.92	65.92	-96.5%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	12,061.51	0.00	12,061.51	15,000.00	0.00	15,000.00	24.4%
Leases and Rentals		8660	578,892.86	0.00	578,892.86	350,000.00	0.00	350,000.00	-39.5%
Interest		8662	(227,163.90)	0.00	(227,163.90)	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8677	5,200.00	651,228.54	656,428.54	0.00	472,564.35	472,564.35	-28.0%
Transportation Fees From Individuals		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees									
All Other Fees and Contracts		8691	1,006.78	0.00	1,006.78	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment									

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)	
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	1,496,008.04	1,688,570.38	3,184,578.42	711,638.01	923,814.52	1,635,452.53	-48.6%
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		5,130,098.00	5,130,098.00		4,706,422.00	4,706,422.00	-8.3%
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			1,879,122.43	7,471,771.95	9,350,894.38	1,076,638.01	6,102,866.79	7,179,504.80	-23.2%
TOTAL, REVENUES			146,003,406.07	22,974,082.29	168,977,488.36	146,438,227.87	21,391,076.95	167,829,304.82	-0.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,908,806.29	7,452,483.53	54,361,289.82	49,593,570.20	7,266,734.36	56,860,304.56	4.6%
Certificated Pupil Support Salaries		1200	6,132,399.65	1,518,736.29	7,651,135.94	6,608,927.93	1,645,186.70	8,254,114.63	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,121,139.64	849,465.93	5,970,605.57	4,953,054.92	888,401.14	5,841,456.06	-2.2%
Other Certificated Salaries		1900	861,224.89	748,168.57	1,609,393.46	883,333.48	861,168.17	1,744,501.65	8.4%
TOTAL, CERTIFICATED SALARIES			59,023,570.47	10,568,854.32	69,592,424.79	62,038,886.53	10,661,490.37	72,700,376.90	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	924,527.81	3,182,007.67	4,106,535.48	948,020.50	4,131,483.95	5,079,504.45	23.7%
Classified Support Salaries		2200	8,537,316.38	1,398,495.41	9,935,811.79	9,114,651.64	1,442,396.29	10,557,047.93	6.3%
Classified Supervisors' and Administrators' Salaries		2300	1,584,708.11	515,857.01	2,100,565.12	1,660,090.48	537,966.79	2,198,057.27	4.6%
Clerical, Technical and Office Salaries		2400	4,377,837.09	235,071.27	4,612,908.36	4,744,612.17	201,336.49	4,945,948.66	7.2%
Other Classified Salaries		2900	611,756.79	214,891.02	826,647.81	716,039.45	219,730.32	935,769.77	13.2%
TOTAL, CLASSIFIED SALARIES			16,036,146.18	5,546,322.38	21,582,468.56	17,183,414.24	6,532,913.84	23,716,328.08	9.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,266,337.30	5,006,471.51	12,272,808.81	8,859,104.32	5,300,766.49	14,159,870.81	15.4%
PERS		3201-3202	1,960,390.66	590,584.46	2,550,975.12	2,384,925.38	743,003.86	3,127,929.24	22.6%
OASDI/Medicare/Alternative		3301-3302	1,974,717.05	536,032.42	2,510,749.47	2,202,712.33	628,950.98	2,831,663.31	12.8%
Health and Welfare Benefits		3401-3402	13,416,921.72	2,741,412.76	16,158,334.48	14,942,084.65	3,071,711.63	18,013,796.28	11.5%
Unemployment Insurance		3501-3502	37,525.35	8,099.44	45,624.79	42,767.81	11,088.11	53,855.92	18.0%
Workers' Compensation		3601-3602	1,292,044.03	280,403.62	1,572,447.65	1,372,129.32	296,586.19	1,668,715.51	6.1%
OPEB, Allocated		3701-3702	1,454,085.93	0.00	1,454,085.93	1,455,000.00	0.00	1,455,000.00	0.1%
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			27,402,022.04	9,163,004.21	36,565,026.25	31,258,723.81	10,052,107.26	41,310,831.07	13.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	964,442.80	325,760.70	1,290,203.50	3,222,384.19	836,434.82	4,058,819.01	214.6%
Books and Other Reference Materials		4200	96,719.81	99,008.19	195,728.00	93,241.68	80,771.27	174,012.95	-11.1%
Materials and Supplies		4300	3,360,716.23	1,797,339.52	5,158,055.75	2,951,808.91	2,315,781.19	5,267,590.10	2.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	806,346.61	414,020.93	1,220,367.54	1,044,631.63	643,794.45	1,688,426.08	38.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			5,228,225.45	2,636,129.34	7,864,354.79	7,312,066.41	3,876,781.73	11,188,848.14	42.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	278,814.76	593,346.65	872,161.41	297,564.20	722,053.57	1,019,617.77	16.9%
Travel and Conferences		5200	257,707.23	192,822.79	450,530.02	386,289.82	329,804.70	716,094.52	58.9%
Dues and Memberships		5300	47,573.86	8,136.93	55,710.79	63,733.32	11,890.16	75,623.48	35.7%
Insurance		5400 - 5450	759,021.71	0.00	759,021.71	791,784.55	0.00	791,784.55	4.3%
Operations and Housekeeping Services		5500	3,405,394.87	6,783.50	3,412,178.37	3,577,152.97	6,003.50	3,583,156.47	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,298,627.07	1,322,522.44	2,621,149.51	1,219,777.39	780,508.49	2,000,285.88	-23.7%
Transfers of Direct Costs		5710	(93,560.94)	93,560.94	0.00	(75,083.86)	75,083.86	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,985.77)	12,791.21	(7,194.56)	15,584.73	10,293.75	25,878.48	-459.7%
Professional/Consulting Services and Operating Expenditures		5800	3,319,723.33	2,540,435.72	5,860,159.05	3,360,928.60	2,402,364.34	5,763,292.94	-1.7%
Communications		5900	1,196,103.33	7,314.64	1,203,417.97	1,842,503.66	9,621.30	1,852,124.96	53.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,449,419.45	4,777,714.82	15,227,134.27	11,480,235.38	4,347,623.67	15,827,859.05	3.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	1,471,216.66	0.00	1,471,216.66	48,542.26	30,000.00	78,542.26	-94.7%
Land Improvements		6170	93,815.25	545,122.06	638,937.31	9,039.32	178,253.00	187,292.32	-70.7%
Buildings and Improvements of Buildings		6200	2,417,200.52	159,519.42	2,576,719.94	544,330.43	135,000.00	679,330.43	-73.6%
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	10,523,250.62	4,754,896.07	15,278,146.69	735,032.14	254,780.23	989,812.37	-93.5%
Equipment Replacement		6500	1,305,530.27	30,745.22	1,336,275.49	540,652.62	20,885.16	561,537.78	-58.0%
TOTAL CAPITAL OUTLAY			15,811,013.32	5,490,282.77	21,301,296.09	1,877,596.77	618,918.39	2,496,515.16	-88.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	(4,391.04)	0.00	(4,391.04)	10,669.00	0.00	10,669.00	-343.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,134,488.00	389,292.46	1,523,780.46	1,100,000.00	389,292.46	1,489,292.46	-2.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	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%

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)	
Debt Service									
Debt Service - Interest		7438	621,047.96	42,722.78	663,770.74	639,254.18	106,507.25	745,761.43	12.4%
Other Debt Service - Principal		7439	1,902,511.00	3,344,283.45	5,246,794.45	2,424,224.00	2,386,691.31	4,810,915.31	-8.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,653,655.92	3,776,288.69	7,429,954.61	4,174,147.18	2,882,491.02	7,056,638.20	-5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,790,478.56)	1,790,478.56	0.00	(1,744,198.27)	1,744,198.27	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(460,140.62)	0.00	(460,140.62)	(504,033.21)	0.00	(504,033.21)	9.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,250,619.18)	1,790,478.56	(460,140.62)	(2,248,231.48)	1,744,198.27	(504,033.21)	9.5%
TOTAL EXPENDITURES			135,353,433.65	43,749,085.09	179,102,518.74	133,076,838.84	40,716,524.55	173,793,363.39	-3.0%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers Out		7619	2,679,500.00	0.00	2,679,500.00	500,000.00	0.00	500,000.00	-81.3%
(b) TOTAL INTERFUND TRANSFERS OUT			2,679,500.00	0.00	2,679,500.00	500,000.00	0.00	500,000.00	-81.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	10,295,000.00	4,400,442.40	14,695,442.40	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(c) TOTAL SOURCES			10,295,000.00	4,400,442.40	14,695,442.40	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,213,348.70)	16,213,348.70	0.00	(17,732,607.58)	17,732,607.58	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL CONTRIBUTIONS			(16,213,348.70)	16,213,348.70	0.00	(17,732,607.58)	17,732,607.58	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,597,848.70)	20,613,791.10	12,015,942.40	(18,232,607.58)	17,732,607.58	(500,000.00)	-104.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	137,756,304.33	0.00	137,756,304.33	142,506,044.00	0.00	142,506,044.00	3.4%
2) Federal Revenue		8100-8299	182,819.30	8,377,950.90	8,560,770.20	21,228.00	9,505,003.73	9,526,231.73	11.3%
3) Other State Revenue		8300-8599	6,185,160.01	7,124,359.44	13,309,519.45	2,834,317.86	5,783,206.43	8,617,524.29	-35.3%
4) Other Local Revenue		8600-8799	1,879,122.43	7,471,771.95	9,350,894.38	1,076,638.01	6,102,866.79	7,179,504.80	-23.2%
5) TOTAL REVENUES			146,003,406.07	22,974,082.29	168,977,488.36	146,438,227.87	21,391,076.95	167,829,304.82	-0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		68,181,527.49	25,597,689.41	93,779,216.90	75,271,918.72	23,927,012.82	99,198,931.54	5.8%
2) Instruction - Related Services	2000-2999		12,608,859.71	3,768,981.93	16,377,841.64	13,257,093.99	4,107,675.46	17,364,769.45	6.0%
3) Pupil Services	3000-3999		15,809,395.34	2,853,239.19	18,662,634.53	16,622,408.11	3,083,561.83	19,705,969.94	5.6%
4) Ancillary Services	4000-4999		2,231,448.26	74,698.11	2,306,146.37	2,702,423.74	69,125.38	2,771,549.12	20.2%
5) Community Services	5000-5999		13,991.87	337,639.82	351,631.69	16,746.61	359,544.51	376,291.12	7.0%
6) Enterprise	6000-6999		0.00	71.00	71.00	0.00	250.00	250.00	252.1%
7) General Administration	7000-7999		5,992,258.40	1,806,982.17	7,799,250.57	7,040,275.77	1,770,666.66	8,810,942.43	13.0%
8) Plant Services	8000-8999		26,594,183.99	5,533,474.77	32,127,658.76	13,991,824.72	4,516,196.87	18,508,021.59	-42.4%
9) Other Outgo	9000-9999	Except 7600-7699	3,921,768.59	3,776,298.69	7,698,067.28	4,174,147.18	2,882,491.02	7,056,638.20	-8.3%
10) TOTAL EXPENDITURES			135,353,433.65	43,749,085.09	179,102,518.74	133,076,838.84	40,716,524.55	173,793,363.39	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			10,649,972.42	(20,775,002.80)	(10,125,030.38)	13,361,389.03	(19,325,447.60)	(5,964,058.57)	-41.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,679,500.00	0.00	2,679,500.00	500,000.00	0.00	500,000.00	-81.3%
2) Other Sources/Uses									
a) Sources		8930-8979	10,295,000.00	4,400,442.40	14,695,442.40	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,213,348.70)	16,213,348.70	0.00	(17,732,607.58)	17,732,607.58	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,597,848.70)	20,613,791.10	12,015,942.40	(18,232,607.58)	17,732,607.58	(500,000.00)	-104.2%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,052,123.72	(161,211.70)	1,890,912.02	(4,871,218.55)	(1,592,840.02)	(6,464,058.57)	-441.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	33,367,387.64	4,123,860.64	37,491,248.28	35,419,511.36	3,962,648.94	39,382,160.30	5.0%
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)			33,367,387.64	4,123,860.64	37,491,248.28	35,419,511.36	3,962,648.94	39,382,160.30	5.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,367,387.64	4,123,860.64	37,491,248.28	35,419,511.36	3,962,648.94	39,382,160.30	5.0%
2) Ending Balance, June 30 (E + F1e)			35,419,511.36	3,962,648.94	39,382,160.30	30,548,292.81	2,369,808.92	32,918,101.73	-16.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	3,687.80	0.00	3,687.80	0.00	0.00	0.00	-100.0%
Stores		9713	21,075.75	0.00	21,075.75	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	3,962,648.94	3,962,648.94	0.00	2,369,808.92	2,369,808.92	-40.2%
b) Restricted		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	9,089,100.94	0.00	9,089,100.94	8,714,668.17	0.00	8,714,668.17	-4.1%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	26,280,646.87	0.00	26,280,646.87	21,833,624.64	0.00	21,833,624.64	-16.9%

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

10 73965 0000000
 Form 01

Central Unified
 Fresno County

Resource	Description	2016-17	2017-18
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	201,545.10	45,377.47
6230	California Clean Energy Jobs Act	1,556,039.23	1,154,568.23
6264	Educator Effectiveness (15-16)	667,816.67	0.00
6300	Lottery: Instructional Materials	241,915.76	241,915.76
6512	Special Ed: Mental Health Services	595,699.47	379,737.65
7338	College Readiness Block Grant	385,016.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	0.00	390,736.73
9010	Other Restricted Local	314,616.71	157,473.08
Total, Restricted Balance		3,962,648.94	2,369,808.92

Fund 11 – Adult Education Fund

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	397,727.66	298,927.00	-24.8%
3) Other State Revenue		8300-8599	947,194.00	838,988.00	-11.4%
4) Other Local Revenue		8600-8799	272,279.08	169,385.57	-37.8%
5) TOTAL, REVENUES			1,617,200.74	1,307,300.57	-19.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	592,564.15	588,210.10	-0.7%
2) Classified Salaries		2000-2999	236,259.58	270,454.11	14.5%
3) Employee Benefits		3000-3999	272,383.00	307,964.56	13.1%
4) Books and Supplies		4000-4999	52,541.19	493,354.63	839.0%
5) Services and Other Operating Expenditures		5000-5999	145,776.01	188,034.22	29.0%
6) Capital Outlay		6000-6999	36,772.11	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,217.71	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,348,513.75	1,848,017.62	37.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			268,686.99	(540,717.05)	-301.2%
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)			268,686.99	(540,717.05)	-301.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,635.51	982,322.50	37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,635.51	982,322.50	37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,635.51	982,322.50	37.7%
2) Ending Balance, June 30 (E + F1e)			982,322.50	441,605.45	-55.0%
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	543,347.77	76,688.62	-85.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	438,974.73	364,916.83	-16.9%
Adult Education Program	0000	9780	438,974.73		
Adult Education Program	0000	9780		364,916.83	
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	615,675.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,023.00		
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	484,719.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	20,644.06		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,122,062.45		
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	128,740.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,999.07		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			139,739.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			982,322.50		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	143,800.66	45,000.00	-68.7%
All Other Federal Revenue	All Other	8290	253,927.00	253,927.00	0.0%
TOTAL, FEDERAL REVENUE			397,727.66	298,927.00	-24.8%
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	821,593.00	821,593.00	0.0%
All Other State Revenue	All Other	8590	125,601.00	17,395.00	-86.2%
TOTAL, OTHER STATE REVENUE			947,194.00	838,988.00	-11.4%

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	8,158.07	260.57	-96.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	372.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	263,749.01	169,125.00	-35.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			272,279.08	169,385.57	-37.8%
TOTAL, REVENUES			1,617,200.74	1,307,300.57	-19.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	466,778.56	449,083.68	-3.8%
Certificated Pupil Support Salaries		1200	4,414.15	4,544.16	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	121,371.44	134,582.26	10.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			592,564.15	588,210.10	-0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	44,598.05	44,503.37	-0.2%
Classified Support Salaries		2200	6,090.62	13,898.00	128.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	185,570.91	212,052.74	14.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			236,259.58	270,454.11	14.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	88,567.09	84,689.44	-4.4%
PERS		3201-3202	24,053.51	32,740.55	36.1%
OASDI/Medicare/Alternative		3301-3302	24,055.68	29,041.28	20.7%
Health and Welfare Benefits		3401-3402	120,356.33	143,937.22	19.6%
Unemployment Insurance		3501-3502	414.86	718.38	73.2%
Workers' Compensation		3601-3602	14,935.53	16,837.69	12.7%
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			272,383.00	307,964.56	13.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,018.84	0.00	-100.0%
Materials and Supplies		4300	38,287.27	383,572.42	901.8%
Noncapitalized Equipment		4400	3,235.08	109,782.21	3293.5%
TOTAL, BOOKS AND SUPPLIES			52,541.19	493,354.63	839.0%

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	8,447.37	97,510.00	1054.3%
Dues and Memberships		5300	0.00	2,000.00	New
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	1,027.28	4,671.57	354.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,666.05	9,280.00	63.8%
Professional/Consulting Services and Operating Expenditures		5800	130,635.31	74,572.65	-42.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,776.01	188,034.22	29.0%
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%
Equipment		6400	36,772.11	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,772.11	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	12,217.71	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,217.71	0.00	-100.0%
TOTAL EXPENDITURES			1,348,513.75	1,848,017.62	37.0%

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%
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	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	397,727.66	298,927.00	-24.8%
3) Other State Revenue		8300-8599	947,194.00	838,988.00	-11.4%
4) Other Local Revenue		8600-8799	272,279.08	169,385.57	-37.8%
5) TOTAL, REVENUES			1,617,200.74	1,307,300.57	-19.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		865,947.37	1,265,816.27	46.2%
2) Instruction - Related Services	2000-2999		451,010.53	575,935.62	27.7%
3) Pupil Services	3000-3999		6,022.93	6,265.73	4.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		12,217.71	0.00	-100.0%
8) Plant Services	8000-8999		13,315.21	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,348,513.75	1,848,017.62	37.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			268,686.99	(540,717.05)	-301.2%
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)			268,686.99	(540,717.05)	-301.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	713,635.51	982,322.50	37.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,635.51	982,322.50	37.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,635.51	982,322.50	37.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	543,347.77	76,688.62	-85.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	438,974.73	364,916.83	-16.9%
Adult Education Program	0000	9780	438,974.73		
Adult Education Program	0000	9780		364,916.83	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2016-17 Unaudited Actuals</u>	<u>2017-18 Budget</u>
6391	Adult Education Block Grant Program	352,385.88	8,000.00
9010	Other Restricted Local	190,961.89	68,688.62
Total, Restricted Balance		<u>543,347.77</u>	<u>76,688.62</u>

Fund 12 – Child Development Fund

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	929,732.44	906,305.00	-2.5%
4) Other Local Revenue		8600-8799	3,002.90	1,000.00	-66.7%
5) TOTAL, REVENUES			932,735.34	907,305.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	33,293.78	80,262.32	141.1%
2) Classified Salaries		2000-2999	401,193.07	432,904.93	7.9%
3) Employee Benefits		3000-3999	135,123.65	165,506.16	22.5%
4) Books and Supplies		4000-4999	160,627.48	141,873.03	-11.7%
5) Services and Other Operating Expenditures		5000-5999	25,276.89	29,980.71	18.6%
6) Capital Outlay		6000-6999	184,932.72	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	52,391.94	55,777.85	6.5%
9) TOTAL, EXPENDITURES			992,839.53	906,305.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(60,104.19)	1,000.00	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	179,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			179,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,395.81	1,000.00	-99.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,781.10	221,176.91	117.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,781.10	221,176.91	117.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,781.10	221,176.91	117.3%
2) Ending Balance, June 30 (E + F1e)			221,176.91	222,176.91	0.5%
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	205,093.11	205,093.11	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	16,083.80	17,083.80	6.2%
Child Development Program	0000	9780	16,083.80		
Child Development Program	0000	9780		17,083.80	
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	80,532.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	134.00		
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	228,436.68		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	58,837.96		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			367,941.22		
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	107,976.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,788.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			146,764.31		
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)			221,176.91		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	910,005.81	904,017.00	-0.7%
All Other State Revenue	All Other	8590	19,726.63	2,288.00	-88.4%
TOTAL, OTHER STATE REVENUE			929,732.44	906,305.00	-2.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,271.90	1,000.00	-69.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(269.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,002.90	1,000.00	-66.7%
TOTAL, REVENUES			932,735.34	907,305.00	-2.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	33,293.78	80,262.32	141.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			33,293.78	80,262.32	141.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	214,167.68	218,670.47	2.1%
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	18,499.82	23,954.66	29.5%
Other Classified Salaries		2900	168,525.57	190,279.80	12.9%
TOTAL, CLASSIFIED SALARIES			401,193.07	432,904.93	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,656.31	15,922.83	64.9%
PERS		3201-3202	28,254.99	32,414.63	14.7%
OASDI/Medicare/Alternative		3301-3302	25,417.67	28,341.24	11.5%
Health and Welfare Benefits		3401-3402	63,747.86	79,987.75	25.5%
Unemployment Insurance		3501-3502	217.21	296.48	36.5%
Workers' Compensation		3601-3602	7,829.61	8,543.23	9.1%
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			135,123.65	165,506.16	22.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,497.82	30,913.57	462.3%
Materials and Supplies		4300	119,171.32	69,709.60	-41.5%
Noncapitalized Equipment		4400	35,958.34	41,249.86	14.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			160,627.48	141,873.03	-11.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,286.58	3,052.10	137.2%
Dues and Memberships		5300	300.00	1,095.02	265.0%
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	1,247.76	1,698.28	36.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,687.61	16,500.00	-16.2%
Professional/Consulting Services and Operating Expenditures		5800	2,178.64	6,871.53	215.4%
Communications		5900	576.30	763.78	32.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,276.89	29,980.71	18.6%
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	184,932.72	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			184,932.72	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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	52,391.94	55,777.85	6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,391.94	55,777.85	6.5%
TOTAL, EXPENDITURES			992,839.53	906,305.00	-8.7%

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	179,500.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			179,500.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			179,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	929,732.44	906,305.00	-2.5%
4) Other Local Revenue		8600-8799	3,002.90	1,000.00	-66.7%
5) TOTAL, REVENUES			932,735.34	907,305.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		675,219.92	692,580.17	2.6%
2) Instruction - Related Services	2000-2999		80,128.60	154,886.98	93.3%
3) Pupil Services	3000-3999		166.35	3,060.00	1739.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		52,391.94	55,777.85	6.5%
8) Plant Services	8000-8999		184,932.72	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			992,839.53	906,305.00	-8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(60,104.19)	1,000.00	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	179,500.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			179,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,395.81	1,000.00	-99.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,781.10	221,176.91	117.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,781.10	221,176.91	117.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,781.10	221,176.91	117.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	205,093.11	205,093.11	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	16,083.80	17,083.80	6.2%
Child Development Program	0000	9780	16,083.80		
Child Development Program	0000	9780		17,083.80	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	2016-17 Unaudited Actuals	2017-18 Budget
6130	Child Development: Center-Based Reserve Account	129,414.76	129,414.76
9010	Other Restricted Local	75,678.35	75,678.35
Total, Restricted Balance		<u>205,093.11</u>	<u>205,093.11</u>

Fund 13 – Cafeteria Fund

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	6,567,948.19	6,400,000.00	-2.6%
3) Other State Revenue		8300-8599	481,066.84	1,032,324.49	114.6%
4) Other Local Revenue		8600-8799	962,305.66	1,140,000.00	18.5%
5) TOTAL, REVENUES			8,011,320.69	8,572,324.49	7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,425,487.95	2,622,765.66	8.1%
3) Employee Benefits		3000-3999	944,019.33	1,132,362.77	20.0%
4) Books and Supplies		4000-4999	4,421,462.89	4,595,104.35	3.9%
5) Services and Other Operating Expenditures		5000-5999	248,277.06	290,332.78	16.9%
6) Capital Outlay		6000-6999	269,618.50	310,000.00	15.0%
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	395,530.97	448,255.36	13.3%
9) TOTAL, EXPENDITURES			8,704,396.70	9,398,820.92	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(693,076.01)	(826,496.43)	19.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(693,076.01)	(826,496.43)	19.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,927,505.32	3,234,429.31	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,927,505.32	3,234,429.31	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,927,505.32	3,234,429.31	-17.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	87,047.42	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	2,946,758.01	2,182,309.00	-25.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	200,623.88	225,623.88	12.5%
Cafeteria Program	0000	9780	200,623.88		
Cafeteria Program	0000	9780		225,623.88	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,354,721.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,911.00		
b) in Banks		9120	112,321.81		
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	1,179,537.27		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	21,953.50		
6) Stores		9320	87,047.42		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,759,492.70		
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	123,021.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	402,042.04		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			525,063.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,234,429.31		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,567,948.19	6,400,000.00	-2.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,567,948.19	6,400,000.00	-2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	481,066.84	1,032,324.49	114.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			481,066.84	1,032,324.49	114.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,387.61	0.00	-100.0%
Food Service Sales		8634	711,549.31	990,000.00	39.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	38,237.94	25,000.00	-34.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(30,893.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	242,023.80	125,000.00	-48.4%
TOTAL, OTHER LOCAL REVENUE			962,305.66	1,140,000.00	18.5%
TOTAL, REVENUES			8,011,320.69	8,572,324.49	7.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,974,821.71	2,141,202.09	8.4%
Classified Supervisors' and Administrators' Salaries		2300	281,648.00	303,835.47	7.9%
Clerical, Technical and Office Salaries		2400	123,842.29	137,728.10	11.2%
Other Classified Salaries		2900	45,175.95	40,000.00	-11.5%
TOTAL, CLASSIFIED SALARIES			2,425,487.95	2,622,765.66	8.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	308,743.76	379,180.94	22.8%
OASDI/Medicare/Alternative		3301-3302	173,491.43	199,512.98	15.0%
Health and Welfare Benefits		3401-3402	416,877.00	505,170.41	21.2%
Unemployment Insurance		3501-3502	1,189.70	1,820.04	53.0%
Workers' Compensation		3601-3602	43,717.44	46,678.40	6.8%
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			944,019.33	1,132,362.77	20.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	313,740.09	343,646.33	9.5%
Noncapitalized Equipment		4400	72,113.31	137,700.00	90.9%
Food		4700	4,035,609.49	4,113,758.02	1.9%
TOTAL, BOOKS AND SUPPLIES			4,421,462.89	4,595,104.35	3.9%

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	5,325.34	12,460.14	134.0%
Dues and Memberships		5300	2,329.04	3,938.00	69.1%
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	163,823.45	188,274.59	14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(98,672.91)	(88,009.95)	-10.8%
Professional/Consulting Services and Operating Expenditures		5800	170,587.97	165,510.00	-3.0%
Communications		5900	4,884.17	8,160.00	67.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			248,277.06	290,332.78	16.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	240,830.65	260,000.00	8.0%
Equipment Replacement		6500	28,787.85	50,000.00	73.7%
TOTAL, CAPITAL OUTLAY			269,618.50	310,000.00	15.0%
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	395,530.97	448,255.36	13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			395,530.97	448,255.36	13.3%
TOTAL, EXPENDITURES			8,704,396.70	9,398,820.92	8.0%

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,567,948.19	6,400,000.00	-2.6%
3) Other State Revenue		8300-8599	481,066.84	1,032,324.49	114.6%
4) Other Local Revenue		8600-8799	962,305.66	1,140,000.00	18.5%
5) TOTAL, REVENUES			8,011,320.69	8,572,324.49	7.0%
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		8,308,865.73	8,950,565.56	7.7%
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		395,530.97	448,255.36	13.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,704,396.70	9,398,820.92	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(693,076.01)	(826,496.43)	19.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(693,076.01)	(826,496.43)	19.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,927,505.32	3,234,429.31	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,927,505.32	3,234,429.31	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,927,505.32	3,234,429.31	-17.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	87,047.42	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	2,946,758.01	2,182,309.00	-25.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	200,623.88	225,623.88	12.5%
Cafeteria Program	0000	9780	200,623.88		
Cafeteria Program	0000	9780		225,623.88	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,653,399.27	1,949,160.99
9010	Other Restricted Local	293,358.74	233,148.01
Total, Restricted Balance		2,946,758.01	2,182,309.00

**Fund 14 – Deferred Maintenance
Fund**

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	79,563.70	1,320.24	-98.3%
5) TOTAL, REVENUES			79,563.70	1,320.24	-98.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	689.76	New
5) Services and Other Operating Expenditures		5000-5999	42,473.48	50,865.51	19.8%
6) Capital Outlay		6000-6999	537,149.93	1,875,534.49	249.2%
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			579,623.41	1,927,089.76	232.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,059.71)	(1,925,769.52)	285.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	500,000.00	-80.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	500,000.00	-80.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,999,940.29	(1,425,769.52)	-171.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,552,349.14	3,552,289.43	128.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,552,349.14	3,552,289.43	128.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,552,349.14	3,552,289.43	128.8%
2) Ending Balance, June 30 (E + F1e)			3,552,289.43	2,126,519.91	-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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,552,289.43	2,126,519.91	-40.1%
Deferred Maintenance Projects	0000	9780	3,552,289.43		
Deferred Maintenance Projects	0000	9780		2,126,519.91	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,678,697.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,449.00		
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	10,889.39		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	954,946.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,648,982.55		
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	96,693.12		
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			96,693.12		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,552,289.43		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,423.70	1,320.24	-94.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,394.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	51,746.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,563.70	1,320.24	-98.3%
TOTAL, REVENUES			79,563.70	1,320.24	-98.3%

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	689.76	New
TOTAL, BOOKS AND SUPPLIES			0.00	689.76	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	15,775.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,698.48	50,865.51	90.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,473.48	50,865.51	19.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	393,586.81	New
Buildings and Improvements of Buildings		6200	537,149.93	1,298,025.00	141.7%
Equipment		6400	0.00	183,922.68	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			537,149.93	1,875,534.49	249.2%
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			579,623.41	1,927,089.76	232.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,500,000.00	500,000.00	-80.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	500,000.00	-80.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,500,000.00	500,000.00	-80.0%

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	79,563.70	1,320.24	-98.3%
5) TOTAL, REVENUES			79,563.70	1,320.24	-98.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		579,623.41	1,927,089.76	232.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			579,623.41	1,927,089.76	232.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(500,059.71)	(1,925,769.52)	285.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	500,000.00	-80.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,500,000.00	500,000.00	-80.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,999,940.29	(1,425,769.52)	-171.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,552,349.14	3,552,289.43	128.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,552,349.14	3,552,289.43	128.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,552,349.14	3,552,289.43	128.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,552,289.43	2,126,519.91	-40.1%
Deferred Maintenance Projects	0000	9780	3,552,289.43		
Deferred Maintenance Projects	0000	9780		2,126,519.91	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 21 – Building Fund

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	145,855.05	25,331.85	-82.6%
5) TOTAL, REVENUES			145,855.05	25,331.85	-82.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	412,722.70	185,156.50	-55.1%
6) Capital Outlay		6000-6999	635,486.91	27,896,444.87	4289.8%
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			1,048,209.61	28,081,601.37	2579.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(902,354.56)	(28,056,269.52)	3009.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,852.74	0.00	-100.0%
b) Transfers Out		7600-7629	215,852.74	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,597,645.44	(28,056,269.52)	-198.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,315,817.38	30,054,080.87	2184.1%
b) Audit Adjustments		9793	140,618.05	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,456,435.43	30,054,080.87	1963.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,456,435.43	30,054,080.87	1963.5%
2) Ending Balance, June 30 (E + F1e)			30,054,080.87	1,997,811.35	-93.4%
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	30,054,080.87	1,997,811.35	-93.4%
Building Projects	0000	9780	30,054,080.87		
Building Projects	0000	9780		1,997,811.35	
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	29,928,016.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	12,670.00		
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	116,193.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			30,056,880.25		
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	2,799.38		
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			2,799.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			30,054,080.87		

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	133,185.05	25,331.85	-81.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	12,670.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,855.05	25,331.85	-82.6%
TOTAL, REVENUES			145,855.05	25,331.85	-82.6%

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	406,015.51	185,156.50	-54.4%
Communications		5900	6,707.19	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			412,722.70	185,156.50	-55.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	8,181.50	33,667.00	311.5%
Buildings and Improvements of Buildings		6200	581,641.66	27,262,777.87	4587.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	45,663.75	600,000.00	1214.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			635,486.91	27,896,444.87	4289.8%
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					
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			1,048,209.61	28,081,601.37	2579.0%

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	215,852.74	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			215,852.74	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	215,852.74	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			215,852.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	29,500,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			29,500,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	145,855.05	25,331.85	-82.6%
5) TOTAL, REVENUES			145,855.05	25,331.85	-82.6%
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		802,209.61	28,081,601.37	3400.5%
9) Other Outgo	9000-9999	Except 7600-7699	246,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,048,209.61	28,081,601.37	2579.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(902,354.56)	(28,056,269.52)	3009.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,852.74	0.00	-100.0%
b) Transfers Out		7600-7629	215,852.74	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,597,645.44	(28,056,269.52)	-198.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,315,817.38	30,054,080.87	2184.1%
b) Audit Adjustments		9793	140,618.05	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,456,435.43	30,054,080.87	1963.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,456,435.43	30,054,080.87	1963.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,054,080.87	1,997,811.35	-93.4%
Building Projects	0000	9780	30,054,080.87		
Building Projects	0000	9780		1,997,811.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 25 – Capital Facilities Fund

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,210,999.59	1,715,000.00	-22.4%
5) TOTAL REVENUES			2,210,999.59	1,715,000.00	-22.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	171,213.92	178,569.47	4.3%
3) Employee Benefits		3000-3999	51,801.51	57,686.75	11.4%
4) Books and Supplies		4000-4999	162,606.24	100,000.00	-38.5%
5) Services and Other Operating Expenditures		5000-5999	106,883.01	1,374,695.40	1186.2%
6) Capital Outlay		6000-6999	2,036,120.01	1,775,551.66	-12.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	360,968.66	360,954.80	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,889,593.35	3,847,458.08	33.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(678,593.76)	(2,132,458.08)	214.2%
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)			(678,593.76)	(2,132,458.08)	214.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,272,729.28	3,594,135.52	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,272,729.28	3,594,135.52	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,272,729.28	3,594,135.52	-15.9%
2) Ending Balance, June 30 (E + F1e)			3,594,135.52	1,461,677.44	-59.3%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,594,135.52	1,461,677.44	-59.3%
Capital Facilities Projects	0000	9780	3,594,135.52		
Capital Facilities Projects	0000	9780		1,461,677.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,461,745.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,089.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,231,719.67		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,345.77		
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			3,706,900.12		
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	103,346.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,418.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			112,764.60		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,594,135.52		

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	21,889.98	15,000.00	-31.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(23,862.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,212,971.61	1,700,000.00	-23.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,210,999.59	1,715,000.00	-22.4%
TOTAL, REVENUES			2,210,999.59	1,715,000.00	-22.4%

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	122,010.48	126,948.67	4.0%
Clerical, Technical and Office Salaries		2400	49,203.44	51,620.80	4.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			171,213.92	178,569.47	4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,129.85	26,635.38	15.2%
OASDI/Medicare/Alternative		3301-3302	12,507.31	13,585.11	8.6%
Health and Welfare Benefits		3401-3402	12,993.51	14,283.53	9.9%
Unemployment Insurance		3501-3502	85.60	111.60	30.4%
Workers' Compensation		3601-3602	3,085.24	3,071.13	-0.5%
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			51,801.51	57,686.75	11.4%
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	36,436.83	0.00	-100.0%
Noncapitalized Equipment		4400	126,169.41	100,000.00	-20.7%
TOTAL, BOOKS AND SUPPLIES			162,606.24	100,000.00	-38.5%

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	87.50	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	106,795.51	1,374,695.40	1187.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			106,883.01	1,374,695.40	1186.2%
CAPITAL OUTLAY					
Land		6100	15,051.00	1,515.14	-89.9%
Land Improvements		6170	33,614.76	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,923,142.89	1,774,036.52	-7.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	27,138.10	0.00	-100.0%
Equipment Replacement		6500	37,173.26	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			2,036,120.01	1,775,551.66	-12.8%
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	19,885.16	13,372.16	-32.8%
Other Debt Service - Principal		7439	341,083.50	347,582.64	1.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			360,968.66	360,954.80	0.0%
TOTAL, EXPENDITURES			2,889,593.35	3,847,458.08	33.1%

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	2,210,999.59	1,715,000.00	-22.4%
5) TOTAL, REVENUES			2,210,999.59	1,715,000.00	-22.4%
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		223,015.43	236,256.22	5.9%
8) Plant Services	8000-8999		2,305,609.26	3,250,247.06	41.0%
9) Other Outgo	9000-9999	Except 7600-7699	360,968.66	360,954.80	0.0%
10) TOTAL, EXPENDITURES			2,889,593.35	3,847,458.08	33.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(678,593.76)	(2,132,458.08)	214.2%
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)			(678,593.76)	(2,132,458.08)	214.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,272,729.28	3,594,135.52	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,272,729.28	3,594,135.52	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,272,729.28	3,594,135.52	-15.9%
2) Ending Balance, June 30 (E + F1e)			3,594,135.52	1,461,677.44	-59.3%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,594,135.52	1,461,677.44	-59.3%
Capital Facilities Projects	0000	9780	3,594,135.52		
Capital Facilities Projects	0000	9780		1,461,677.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 35 – County Schools
Facilities Fund**

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	218.59	500.00	128.7%
5) TOTAL, REVENUES			218.59	500.00	128.7%
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	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)			218.59	500.00	128.7%
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)			218.59	500.00	128.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,776.95	55,995.54	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,776.95	55,995.54	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,776.95	55,995.54	0.4%
2) Ending Balance, June 30 (E + F1e)			55,995.54	56,495.54	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	55,995.54	56,495.54	0.9%
Building Projects	0000	9780	55,995.54		
Building Projects	0000	9780		56,495.54	
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	55,688.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	92.00		
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	0.16		
3) Accounts Receivable		9200	215.27		
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			55,995.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			55,995.54		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	811.59	500.00	-38.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(593.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			218.59	500.00	128.7%
TOTAL, REVENUES			218.59	500.00	128.7%

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

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

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

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

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	218.59	500.00	128.7%
5) TOTAL, REVENUES			218.59	500.00	128.7%
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	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)			218.59	500.00	128.7%
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)			218.59	500.00	128.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,776.95	55,995.54	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,776.95	55,995.54	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,776.95	55,995.54	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	55,995.54	56,495.54	0.9%
Building Projects	0000	9780	55,995.54		
Building Projects	0000	9780		56,495.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 51 – Bond Interest and
Redemption Fund**

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	79,585.26	22,000.00	-72.4%
4) Other Local Revenue		8600-8799	6,206,850.69	6,034,963.17	-2.8%
5) TOTAL, REVENUES			6,286,435.95	6,056,963.17	-3.7%
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	6,200,337.08	8,230,722.95	32.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,200,337.08	8,230,722.95	32.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			86,098.87	(2,173,759.78)	-2624.7%
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	911,921.10	0.00	-100.0%
b) Uses		7630-7699	104,725.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			807,196.10	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)			893,294.97	(2,173,759.78)	-343.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,890,797.49	4,784,092.46	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,890,797.49	4,784,092.46	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,890,797.49	4,784,092.46	23.0%
2) Ending Balance, June 30 (E + F1e)			4,784,092.46	2,610,332.68	-45.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	4,784,092.46	2,610,332.68	-45.4%
GO Bond Payments	0000	9780	4,784,092.46		
GO Bond Payments	0000	9780		2,610,332.68	
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	4,760,959.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,908.00		
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	20,267.40		
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			4,789,134.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,042.16		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,042.16		
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)			4,784,092.46		

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	78,664.82	21,700.00	-72.4%
Other Subventions/In-Lieu Taxes		8572	920.44	300.00	-67.4%
TOTAL, OTHER STATE REVENUE			79,585.26	22,000.00	-72.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,920,750.26	5,919,000.00	0.0%
Unsecured Roll		8612	926.21	300.00	-67.6%
Prior Years' Taxes		8613	100,029.30	20,758.84	-79.2%
Supplemental Taxes		8614	172,191.77	66,416.33	-61.4%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	61,689.15	28,488.00	-53.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(48,736.00)	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,206,850.69	6,034,963.17	-2.8%
TOTAL, REVENUES			6,286,435.95	6,056,963.17	-3.7%

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	3,395,000.00	2,585,926.45	-23.8%
Bond Interest and Other Service Charges		7434	2,805,337.08	5,644,796.50	101.2%
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)			6,200,337.08	8,230,722.95	32.7%
TOTAL EXPENDITURES			6,200,337.08	8,230,722.95	32.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	911,921.10	0.00	-100.0%
(c) TOTAL, SOURCES			911,921.10	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	104,725.00	0.00	-100.0%
(d) TOTAL, USES			104,725.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			807,196.10	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	79,585.26	22,000.00	-72.4%
4) Other Local Revenue		8600-8799	6,206,850.69	6,034,963.17	-2.8%
5) TOTAL, REVENUES			6,286,435.95	6,056,963.17	-3.7%
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	6,200,337.08	8,230,722.95	32.7%
10) TOTAL, EXPENDITURES			6,200,337.08	8,230,722.95	32.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			86,098.87	(2,173,759.78)	-2624.7%
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	911,921.10	0.00	-100.0%
b) Uses		7630-7699	104,725.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			807,196.10	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)			893,294.97	(2,173,759.78)	-343.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,890,797.49	4,784,092.46	23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,890,797.49	4,784,092.46	23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,890,797.49	4,784,092.46	23.0%
2) Ending Balance, June 30 (E + F1e)			4,784,092.46	2,610,332.68	-45.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	4,784,092.46	2,610,332.68	-45.4%
GO Bond Payments	0000	9780	4,784,092.46		
GO Bond Payments	0000	9780		2,610,332.68	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

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	618,259.76	540,443.79	-12.6%
5) TOTAL, REVENUES			618,259.76	540,443.79	-12.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	355,167.71	384,627.10	8.3%
3) Employee Benefits		3000-3999	167,163.66	173,390.61	3.7%
4) Books and Supplies		4000-4999	13,050.29	13,000.00	-0.4%
5) Services and Other Operating Expenses		5000-5999	95,816.70	57,728.42	-39.8%
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			631,198.36	628,746.13	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,938.60)	(88,302.34)	582.5%
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)			(12,938.60)	(88,302.34)	582.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	297,377.33	301,793.73	1.5%
b) Audit Adjustments		9793	17,355.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			314,732.33	301,793.73	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			314,732.33	301,793.73	-4.1%
2) Ending Net Position, June 30 (E + F1e)			301,793.73	213,491.39	-29.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	76.51	0.00	-100.0%
c) Unrestricted Net Position		9790	301,717.22	213,491.39	-29.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	702,355.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,167.00		
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	2,668.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7.17		
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			706,198.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	65,021.00		
2) TOTAL, DEFERRED OUTFLOWS			65,021.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	15,313.61		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	51,062.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	367,858.00		
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			434,234.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	35,192.00		
2) TOTAL, DEFERRED INFLOWS			35,192.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			301,793.73		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,734.90	3,000.00	-69.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,666.00)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	34,952.90	37,443.79	7.1%
Other Local Revenue					
All Other Local Revenue		8699	579,237.96	500,000.00	-13.7%
TOTAL, OTHER LOCAL REVENUE			618,259.76	540,443.79	-12.6%
TOTAL, REVENUES			618,259.76	540,443.79	-12.6%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	12,617.06	15,422.95	22.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	232,604.16	240,129.11	3.2%
Clerical, Technical and Office Salaries		2400	17,267.83	25,179.85	45.8%
Other Classified Salaries		2900	92,678.66	103,895.19	12.1%
TOTAL, CLASSIFIED SALARIES			355,167.71	384,627.10	8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	12.26	40.00	226.3%
PERS		3201-3202	44,206.79	49,760.35	12.6%
OASDI/Medicare/Alternative		3301-3302	25,212.04	26,742.71	6.1%
Health and Welfare Benefits		3401-3402	91,156.25	90,531.78	-0.7%
Unemployment Insurance		3501-3502	177.75	180.62	1.6%
Workers' Compensation		3601-3602	6,398.57	6,135.15	-4.1%
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			167,163.66	173,390.61	3.7%
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	13,050.29	12,000.00	-8.0%
Noncapitalized Equipment		4400	0.00	1,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,050.29	13,000.00	-0.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,060.76	1,376.95	29.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	79,737.05	35,351.47	-55.7%
Professional/Consulting Services and Operating Expenditures		5800	12,757.17	18,000.00	41.1%
Communications		5900	2,261.72	3,000.00	32.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			95,816.70	57,728.42	-39.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			631,198.36	628,746.13	-0.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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	618,259.76	540,443.79	-12.6%
5) TOTAL, REVENUES			618,259.76	540,443.79	-12.6%
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		631,198.36	628,746.13	-0.4%
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			631,198.36	628,746.13	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,938.60)	(88,302.34)	582.5%
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)			(12,938.60)	(88,302.34)	582.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	297,377.33	301,793.73	1.5%
b) Audit Adjustments		9793	17,355.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			314,732.33	301,793.73	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			314,732.33	301,793.73	-4.1%
2) Ending Net Position, June 30 (E + F1e)			301,793.73	213,491.39	-29.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	76.51	0.00	-100.0%
c) Unrestricted Net Position		9790	301,717.22	213,491.39	-29.2%

Resource	Description	2016-17 Unaudited Actuals	2017-18 Budget
9010	Other Restricted Local	76.51	0.00
Total, Restricted Net Position		<u>76.51</u>	<u>0.00</u>

Fund 67 – Self Insurance Fund

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	21,785,771.19	26,424,823.84	21.3%
5) TOTAL, REVENUES			21,785,771.19	26,424,823.84	21.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	119,909.40	135,000.00	12.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	21,392,126.72	23,001,000.00	7.5%
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			21,512,036.12	23,136,000.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,735.07	3,288,823.84	1101.5%
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)			273,735.07	3,288,823.84	1101.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	273,735.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	273,735.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	273,735.07	New
2) Ending Net Position, June 30 (E + F1e)			273,735.07	3,562,558.91	1201.5%
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	273,735.07	3,562,558.91	1201.5%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,648,672.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,738.00		
b) in Banks		9120	509,182.61		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,523.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			2,168,117.07		
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	1,894,382.00		
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			1,894,382.00		
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)			273,735.07		

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	18,772.98	13,000.00	-30.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(21,880.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,407,578.70	24,882,738.00	21.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,381,299.51	1,529,085.84	10.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,785,771.19	26,424,823.84	21.3%
TOTAL, REVENUES			21,785,771.19	26,424,823.84	21.3%

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	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	119,909.40	135,000.00	12.6%
TOTAL, EMPLOYEE BENEFITS			119,909.40	135,000.00	12.6%
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	776.76	1,000.00	28.7%
Professional/Consulting Services and Operating Expenditures		5800	21,391,349.96	23,000,000.00	7.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,392,126.72	23,001,000.00	7.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			21,512,036.12	23,136,000.00	7.5%

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%
(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	21,785,771.19	26,424,823.84	21.3%
5) TOTAL, REVENUES			21,785,771.19	26,424,823.84	21.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		21,512,036.12	23,136,000.00	7.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			21,512,036.12	23,136,000.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			273,735.07	3,288,823.84	1101.5%
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)			273,735.07	3,288,823.84	1101.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	273,735.07	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	273,735.07	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	273,735.07	New
2) Ending Net Position, June 30 (E + F1e)			273,735.07	3,562,558.91	1201.5%
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	273,735.07	3,562,558.91	1201.5%

Miscellaneous Forms

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)	14,995.33	14,981.79	14,998.36	15,033.75	15,033.75	15,033.75
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)	14,995.33	14,981.79	14,998.36	15,033.75	15,033.75	15,033.75
5. District Funded County Program ADA						
a. County Community Schools	3.63	4.39	3.63	3.63	3.63	3.63
b. Special Education-Special Day Class	113.09	110.96	113.09	113.09	113.09	113.09
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.72	6.72	6.72	6.72	6.72	6.72
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	123.44	122.07	123.44	123.44	123.44	123.44
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,118.77	15,103.86	15,121.80	15,157.19	15,157.19	15,157.19
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	69,592,424.79	301	7,622.96	303	69,584,801.83	305	694,544.85		307	68,890,256.98	309
2000 - Classified Salaries	21,582,468.56	311	423,801.08	313	21,158,667.48	315	2,695,290.56		317	18,463,376.92	319
3000 - Employee Benefits	36,565,026.25	321	1,599,759.98	323	34,965,266.27	325	1,456,749.51		327	33,508,516.76	329
4000 - Books, Supplies Equip Replace. (6500)	9,200,630.28	331	142,381.80	333	9,058,248.48	335	4,034,049.19		337	5,024,199.29	339
5000 - Services. . . & 7300 - Indirect Costs	14,766,993.65	341	392,328.98	343	14,374,664.67	345	962,188.86		347	13,412,475.81	349
TOTAL					149,141,648.73	365			TOTAL	139,298,825.76	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	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			56.67%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.67%
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)	139,298,825.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	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)	104,385,672.11		104,385,672.11			110,365,152.72
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,067.14		15,067.14			15,118.77
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)	15,118.77		15,118.77	15,157.19		15,157.19
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)			15,118.77			15,157.19
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2016-17 Actual			2017-18 Budget		
1. Homeowners' Exemption (Object 8021)	154,346.27		154,346.27	154,346.00		154,346.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,930.53		3,930.53	3,931.00		3,931.00
4. Secured Roll Taxes (Object 8041)	15,358,474.59		15,358,474.59	15,358,475.00		15,358,475.00
5. Unsecured Roll Taxes (Object 8042)	716,226.32		716,226.32	716,226.00		716,226.00
6. Prior Years' Taxes (Object 8043)	18,602.66		18,602.66	21,486.00		21,486.00
7. Supplemental Taxes (Object 8044)	331,268.16		331,268.16	331,268.00		331,268.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(432,570.39)		(432,570.39)	(432,570.00)		(432,570.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	2,883.29		2,883.29	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	2,013.55		2,013.55	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	163,220.27		163,220.27	150,103.00		150,103.00
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)	16,318,395.25	0.00	16,318,395.25	16,303,265.00	0.00	16,303,265.00
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)	16,318,395.25	0.00	16,318,395.25	16,303,265.00	0.00	16,303,265.00

	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)			1,272,131.80			1,407,007.59
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)			1,272,131.80			1,407,007.59
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	121,573,783.00		121,573,783.00	126,202,779.00		126,202,779.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(121,750.00)		(121,750.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	121,452,033.00	0.00	121,452,033.00	126,202,779.00	0.00	126,202,779.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	168,977,488.36		168,977,488.36	167,829,304.82		167,829,304.82
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	351,728.96		351,728.96	350,000.00		350,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2016-17 Actual			2017-18 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			104,385,672.11			110,365,152.72
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0034			1.0025
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			110,365,152.72			114,723,720.92
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			16,318,395.25			16,303,265.00
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)			1,814,252.40			1,818,862.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			95,318,889.27			99,827,463.51
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			95,318,889.27			99,827,463.51
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])			232,859.24			242,691.21
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			16,551,254.49			16,545,956.21
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)			95,086,030.03			99,584,772.30
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			16,551,254.49			
b. State Subventions (Line D8)			95,086,030.03			
c. Less: Excluded Appropriations (Line C23)			1,272,131.80			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			110,365,152.72			

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) 3,905,876.71
- 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) 122,379,956.96

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) 3.19%

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)	5,930,627.02
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,155,974.77
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	70,400.00
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)	534,457.86
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)	1,693.96
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)	7,693,153.61
9. Carry-Forward Adjustment (Part IV, Line F)	(2,723,413.02)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,969,740.59

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	88,381,044.96
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,377,841.64
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,210,029.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,262,441.70
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	351,631.69
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	71.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	763,968.03
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)	7,155.92
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)	16,219,706.90
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)	51,408.39
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,299,523.93
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	755,514.87
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,039,247.23
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)	151,719,586.06

**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) 5.07%

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/icc)

(Line A10 divided by Line B18) 3.28%

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>7,693,153.61</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>310,008.10</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 (7.07%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.07%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.07%) times Part III, Line B18); zero if positive	<u>(2,723,413.02)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,723,413.02)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.28%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,361,706.51) is applied to the current year calculation and the remainder (\$-1,361,706.51) is deferred to one or more future years:	<u>4.17%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-907,804.34) is applied to the current year calculation and the remainder (\$-1,815,608.68) is deferred to one or more future years:	<u>4.47%</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>(2,723,413.02)</u>

Approved indirect cost rate: 7.07%
Highest rate used in any program: 7.07%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,152,605.54	293,589.21	7.07%
01	3025	8,191.29	579.12	7.07%
01	3061	9,313.02	617.45	6.63%
01	3310	3,653,501.96	258,302.59	7.07%
01	3315	73,275.33	5,180.57	7.07%
01	3320	464,716.12	32,855.43	7.07%
01	3550	135,141.03	6,757.05	5.00%
01	4035	448,006.58	31,674.07	7.07%
01	4201	27,013.27	1,909.84	7.07%
01	4203	159,280.37	3,185.61	2.00%
01	5640	357,109.77	25,247.66	7.07%
01	6264	471,712.27	33,350.06	7.07%
01	6387	317,545.98	22,450.50	7.07%
01	6500	9,895,110.14	699,584.29	7.07%
01	8150	4,441,750.87	314,031.79	7.07%
01	9010	2,285,562.69	61,163.32	2.68%
11	3555	138,081.29	5,719.37	4.14%
11	6391	547,806.23	6,498.34	1.19%
12	6105	741,045.81	52,391.94	7.07%
13	5310	7,902,632.29	388,809.51	4.92%
13	9010	136,614.94	6,721.46	4.92%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		251,762.97	251,762.97
2. State Lottery Revenue	8560	2,284,281.49		759,384.29	3,043,665.78
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	(45,596.81)	45,596.81		0.00
6. Total Available (Sum Lines A1 through A5)		2,238,684.68	45,596.81	1,011,147.26	3,295,428.75
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	461,125.23			461,125.23
2. Classified Salaries	2000-2999	7,785.71			7,785.71
3. Employee Benefits	3000-3999	65,213.95			65,213.95
4. Books and Supplies	4000-4999	1,698,564.79	45,596.81	487,716.10	2,231,877.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	5,995.00			5,995.00
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			281,515.40	281,515.40
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,238,684.68	45,596.81	769,231.50	3,053,512.99
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	241,915.76	241,915.76
D. COMMENTS:					
Software - digital text books - instructional materials					

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	181,782,018.74
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,308,609.67
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	351,631.69
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	21,256,296.09
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	6,178,677.86
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,679,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	364,613.65
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)				30,830,719.29
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	693,076.01
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)				141,335,765.79

		2016-17 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,103.86
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,357.59
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.)	128,306,156.41	8,536.91
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)	128,306,156.41	8,536.91
B. Required effort (Line A.2 times 90%)	115,475,540.77	7,683.22
C. Current year expenditures (Line I.E and Line II.B)	141,335,765.79	9,357.59
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	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)								
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	1,578,254.97 FTE Factor(s)	1,369,104.55 FTE Factor(s)	(8,867.43) FTE Factor(s)	1,310,266.18 FTE Factor(s)	16,848,422.88 CU Factor(s)	53,102.35 CU Factor(s)	61,864.68 PT Factor(s)	
3100 Alternative Schools	614.67	614.67	614.67	614.67	674.00	674.00	5,539.00	
3200 Continuation Schools	6.00	6.00	6.00	6.00	9.00		79.00	
3300 Independent Study Centers	9.00	9.00	9.00	9.00	9.00			
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.00			
3550 Community Day Schools	7.80	7.80	7.80	7.80	7.00		18.00	
3700 Specialized Secondary Programs								
3800 Career Technical Education	23.71	23.71	23.71	23.71				
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)	101.40	101.40	101.40	101.40	59.00		187.00	
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)					5.00			
-- Child Development (Fund 12)					4.00			
-- Cafeteria (Funds 13 & 61)					22.28			
C. Total Allocation Factors	764.58	764.58	764.58	764.58	792.28	674.00	5,843.00	

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	307,453.36	0.00	307,453.36	16,023.99		323,477.35
1110	Regular Education, K-12	100,238,934.31	17,860,781.80	118,099,716.11	6,155,174.90		124,254,891.01
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	822,552.82	225,570.02	1,048,122.84	54,626.54		1,102,749.38
3300	Independent Study Centers	1,578,174.36	241,404.54	1,819,578.90	94,833.64		1,914,412.54
3400	Opportunity Schools	396,158.89	74,911.18	471,070.07	24,551.44		495,621.51
3550	Community Day Schools	1,130,163.15	192,395.26	1,322,558.41	68,929.70		1,391,488.11
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,892,601.08	131,756.08	3,024,357.16	157,624.83		3,181,981.99
4110	Regular Education, Adult	4,453.00	0.00	4,453.00	232.08		4,685.08
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	37,086.64	0.00	37,086.64	1,932.90		39,019.54
5000-5999	Special Education	18,999,999.58	1,820,136.86	20,820,136.44	1,085,113.37		21,905,249.81
6000	Regional Occupational Ctr/Prg (ROC/P)	30.00	0.00	30.00	1.56		31.56
Other Goals							
7110	Nonagency - Educational	364,613.65	0.00	364,613.65	19,003.10		383,616.75
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	351,631.69	0.00	351,631.69	18,326.50		369,958.19
8500	Child Care and Development Services	43,155.72	0.00	43,155.72	2,249.21		45,404.93
Other Costs							
----	Food Services					4,592.59	4,592.59
----	Enterprise					71.00	71.00
----	Facilities Acquisition & Construction					15,221,380.87	15,221,380.87
----	Other Outgo					10,377,567.28	10,377,567.28
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		665,192.44	665,192.44	560,767.41		1,225,959.85
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(460,140.62)		(460,140.62)
----	Total General Fund and Charter Schools Funds Expenditures	127,167,008.25	21,212,148.18	148,379,156.43	7,799,250.55	25,603,611.74	181,782,018.72

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	184,969.08	109,188.62	10,595.66	2,700.00	0.00	0.00	0.00			0.00	0.00	307,453.36
1110	Regular Education, K-12	74,796,909.25	3,278,757.20	554,781.86	7,521,862.76	6,324,185.99	5,451,568.22	2,306,116.37			4,752.66	0.00	100,238,934.31
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	644,434.00	0.00	0.00	138,943.13	39,175.69	0.00	0.00			0.00	0.00	822,552.82
3300	Independent Study Centers	1,048,989.28	0.00	0.00	277,956.34	251,228.74	0.00	0.00			0.00	0.00	1,578,174.36
3400	Opportunity Schools	301,867.74	0.00	0.00	55,261.63	39,029.52	0.00	0.00			0.00	0.00	396,158.89
3550	Community Day Schools	926,106.06	327.56	5,105.20	146,662.35	51,961.98	0.00	0.00			0.00	0.00	1,130,163.15
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	2,890,467.26	0.00	0.00	2,133.82	0.00	0.00	0.00			0.00	0.00	2,892,601.08
4110	Regular Education, Adult	2,032.00	1,367.00	0.00	1,054.00	0.00	0.00	0.00			0.00	0.00	4,453.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	18,117.02	0.00	16,611.27	0.00	2,358.35	0.00	0.00			0.00	0.00	37,086.64
5000-5999	Special Education	12,751,028.54	500,559.90	77.70	621,930.85	4,589,520.84	536,881.75	0.00			0.00	0.00	18,999,999.58
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	30.00			0.00	0.00	30.00
Other Goals													
7110	Nonagency - Educational	171,140.95	129,021.47	1,479.03	62,972.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364,613.65
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		351,631.69	0.00	0.00	0.00	351,631.69
8500	Child Care and Development Services	43,155.72	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	43,155.72
Total Direct Charged Costs		93,779,216.90	4,019,221.75	588,650.72	8,831,477.08	11,297,461.11	5,988,449.97	2,306,146.37	351,631.69	0.00	4,752.66	0.00	127,167,008.25

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,415,710.91	14,386,213.15	58,857.74	17,860,781.80	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	33,341.89	191,391.69	836.44	225,570.02	
3300	Independent Study Centers	50,012.85	191,391.69	0.00	241,404.54	
3400	Opportunity Schools	11,113.95	63,797.23	0.00	74,911.18	
3550	Community Day Schools	43,344.48	148,860.20	190.58	192,395.26	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Career Technical Education	131,756.08	0.00	0.00	131,756.08	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	563,478.10	1,254,678.84	1,979.92	1,820,136.86	
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		106,328.72		106,328.72	
--	Child Development (Fund 12)	0.00	85,062.97	0.00	85,062.97	
--	Cafeteria (Funds 13 and 61)		473,800.75		473,800.75	
Total Allocated Support Costs		4,248,758.26	16,901,525.24	61,864.68	21,212,148.18	

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)	763,968.03
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	70,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,004,873.87
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,420,149.29
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,259,391.19
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	127,167,008.25
2	Total Allocated Costs (from Form PCR, Column 2, Total)	21,212,148.18
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	148,379,156.43
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,299,523.93
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	755,514.87
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,039,247.23
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,094,286.03
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		158,473,442.46
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		5.21%

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)	4,592.59				4,592.59
Enterprise (Objects 1000-5999, 6400, and 6500)		71.00			71.00
Facilities Acquisition & Construction (Objects 1000-6500)			15,221,380.87		15,221,380.87
Other Outgo (Objects 1000-7999)				10,377,567.28	10,377,567.28
Total Other Costs	4,592.59	71.00	15,221,380.87	10,377,567.28	25,603,611.74

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	(7,194.56)	0.00	(460,140.62)				
Other Sources/Uses Detail					0.00	2,679,500.00		
Fund Reconciliation							506,699.81	1,045,736.68
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	5,666.05	0.00	12,217.71	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							20,644.06	10,999.07
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,687.61	0.00	52,391.94	0.00				
Other Sources/Uses Detail					179,500.00	0.00		
Fund Reconciliation							58,837.96	38,788.09
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(98,672.91)	395,530.97	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							21,953.50	402,042.04
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,500,000.00	0.00		
Fund Reconciliation							954,946.54	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					215,852.74	215,852.74		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	9,418.50
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					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	5,042.16
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	79,737.05	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							7.17	51,062.50
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	776.76	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	105,867.47	(105,867.47)	460,140.62	(460,140.62)	2,895,352.74	2,895,352.74	1,563,089.04	1,563,089.04

Current LEA: 10-73965-0000000 Central Unified		
Selected SELPA: BE		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BE	Fresno County	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,670,482.22	0.00	361,441.92	0.00	216,515.39	834,214.13	6,231,601.92		9,314,255.56
2000-2999	Classified Salaries	479,005.09	70.97	0.00	0.00	187,915.91	494,250.89	2,040,484.34		3,201,727.20
3000-3999	Employee Benefits	840,457.15	6.73	123,703.04	0.00	149,312.37	521,653.22	3,350,483.78		4,985,616.29
4000-4999	Books and Supplies	117,925.02	0.00	0.00	0.00	32,884.66	58,161.26	63,331.53		272,302.47
5000-5999	Services and Other Operating Expenditures	376,601.20	0.00	0.00	0.00	12,818.56	388,697.31	402,980.97		1,181,098.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00		45,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,484,470.68	77.70	485,144.96	0.00	644,446.89	2,296,976.81	12,088,882.54	0.00	18,999,999.56
7310	Transfers of Indirect Costs	995,922.88	0.00	0.00	0.00	0.00	0.00	0.00		995,922.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,820,136.87	0.00	0.00	0.00	0.00	0.00	0.00		1,820,136.87
	Total Indirect Costs and PCR Allocations	2,816,059.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,816,059.75
	TOTAL COSTS	6,300,530.43	77.70	485,144.96	0.00	644,446.89	2,296,976.81	12,088,882.54	0.00	21,816,059.33
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	58,707.56	0.00	0.00	0.00	212,039.75	0.00	79,929.04		350,676.35
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	182,174.98	476,781.53	2,033,508.59		2,692,465.10
3000-3999	Employee Benefits	17,884.78	0.00	0.00	0.00	137,768.51	195,691.08	962,425.50		1,313,769.87
4000-4999	Books and Supplies	27,011.97	0.00	0.00	0.00	31,795.76	18,551.44	14,288.15		91,647.32
5000-5999	Services and Other Operating Expenditures	51,406.89	0.00	0.00	0.00	12,818.56	9,882.10	2,547.73		76,655.28
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00		45,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	155,011.20	0.00	0.00	0.00	621,597.56	700,906.15	3,092,699.01	0.00	4,570,213.92
7310	Transfers of Indirect Costs	296,338.59	0.00	0.00	0.00	0.00	0.00	0.00		296,338.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	296,338.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	296,338.59
	TOTAL BEFORE OBJECT 8980	451,349.79	0.00	0.00	0.00	621,597.56	700,906.15	3,092,699.01	0.00	4,866,552.51
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,482
	TOTAL COSTS									1,771,810.00
										3,094,742.51

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,611,774.66	0.00	361,441.92	0.00	4,475.64	834,214.13	6,151,672.88		8,963,579.23
2000-2999	Classified Salaries	479,005.09	70.97	0.00	0.00	5,740.93	17,469.36	6,975.75		509,262.10
3000-3999	Employee Benefits	822,572.37	6.73	123,703.04	0.00	11,543.86	325,962.14	2,388,056.28		3,671,846.42
4000-4999	Books and Supplies	90,913.05	0.00	0.00	0.00	1,088.90	39,609.82	49,043.38		180,655.15
5000-5999	Services and Other Operating Expenditures	325,194.31	0.00	0.00	0.00	0.00	378,815.21	400,433.24		1,104,442.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,329,459.48	77.70	485,144.96	0.00	22,849.33	1,596,070.66	8,996,183.53	0.00	14,429,785.66
7310	Transfers of Indirect Costs	699,584.29	0.00	0.00	0.00	0.00	0.00	0.00		699,584.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,820,136.87								1,820,136.87
	Total Indirect Costs and PCR Allocations	2,519,721.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,519,721.16
	TOTAL BEFORE OBJECT 8980	5,849,180.64	77.70	485,144.96	0.00	22,849.33	1,596,070.66	8,996,183.53	0.00	16,949,506.82
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,771,810.00
	TOTAL COSTS									18,721,316.82
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999)										
1000-1999	Certificated Salaries	1,324,307.62	0.00	0.00	0.00	4,475.64	314.86	349,022.24		1,678,120.36
2000-2999	Classified Salaries	391,013.60	70.97	0.00	0.00	5,740.93	17,469.36	6,975.75		421,270.61
3000-3999	Employee Benefits	608,819.41	6.73	0.00	0.00	1,772.86	2,549.66	103,724.61		716,873.27
4000-4999	Books and Supplies	57,605.23	0.00	0.00	0.00	0.00	3,648.19	3,808.10		65,061.52
5000-5999	Services and Other Operating Expenditures	118,382.88	0.00	0.00	0.00	0.00	0.00	2,529.92		120,912.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,500,128.74	77.70	0.00	0.00	11,989.43	23,982.07	466,060.62	0.00	3,002,238.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,500,128.74	77.70	0.00	0.00	11,989.43	23,982.07	466,060.62	0.00	3,002,238.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,771,810.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									6,194,469.51
	TOTAL COSTS									10,968,518.07

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

	A. State and Local	B. Local Only
2015-16 Expenditures		
1. Enter Total Costs amounts from the 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	16,287,029.64	9,114,791.07
2. Enter audit adjustments of 2015-16 special education expenditures from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) _____ _____ _____		
3. Enter restatements of 2016-17 special education beginning fund balances from SACS2017ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below) _____ _____ _____		
5. 2015-16 Expenditures, Adjusted for 2016-17 MOE Calculation (Sum lines 1 through 4)	16,287,029.64	9,114,791.07
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2015-16 Report SEMA, 2015-16 Expenditures by LEA (LE-CY) worksheet	1,441.00	
2. Enter any adjustments not included in Line C1 (explain below) _____ _____ _____		
3. 2015-16 Unduplicated Pupil Count, Adjusted for 2016-17 MOE Calculation (Line C1 plus Line C2)	1,441.00	

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno County (BE)

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

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

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

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

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

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

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

SELPA: Fresno County (BE)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

	Column A Actual Expenditures (LE-CY Worksheet) FY 2016-17	Column B Actual Expenditures Comparison Year 2015-16	Column C Difference (A - B)
a. Total special education expenditures	21,816,059.33		
b. Less: Expenditures paid from federal sources	3,094,742.51		
c. Expenditures paid from state and local sources	18,721,316.82	16,287,029.64	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		16,287,029.64	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,721,316.82	16,287,029.64	2,434,287.18

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

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
a. Total special education expenditures	21,816,059.33		
b. Less: Expenditures paid from federal sources	3,094,742.51		
c. Expenditures paid from state and local sources	18,721,316.82	16,287,029.64	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		16,287,029.64	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,721,316.82	16,287,029.64	2,434,287.18
d. Special education unduplicated pupil count	1,482		
e. Per capita state and local expenditures (A2c/A2d)	12,632.47	0.00	12,632.47

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

SELPA: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2016-17	Comparison Year 2015-16	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	10,968,518.07	9,114,791.07	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		9,114,791.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,968,518.07	9,114,791.07	1,853,727.00

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

	Actual FY 2016-17	Comparison Year 2015-16	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	10,968,518.07	9,114,791.07	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		9,114,791.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	10,968,518.07	9,114,791.07	1,853,727.00
b. Special education unduplicated pupil count	1,482		
c. Per capita local expenditures (B2a/B2b)	7,401.16	0.00	7,401.16

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

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

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Title

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E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,794,926.22	0.00	385,033.90	0.00	243,856.14	928,689.19	6,614,654.45		9,967,159.90
2000-2999	Classified Salaries	544,291.26	0.00	0.00	0.00	268,274.77	606,737.27	2,309,397.76		3,728,701.06
3000-3999	Employee Benefits	954,750.28	0.00	137,910.81	0.00	204,203.67	606,740.26	3,759,462.36		5,663,067.38
4000-4999	Books and Supplies	185,595.28	0.00	0.00	0.00	26,192.65	45,192.44	63,249.27		320,229.64
5000-5999	Services and Other Operating Expenditures	427,687.77	0.00	0.00	0.00	14,915.56	407,073.00	472,817.00		1,322,493.33
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,907,250.81	0.00	522,944.71	0.00	757,442.79	2,594,432.16	13,219,580.84	0.00	21,001,651.31
7310	Transfers of Indirect Costs	960,317.96	0.00	0.00	0.00	0.00	0.00	0.00		960,317.96
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	960,317.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	960,317.96
	TOTAL COSTS	4,867,568.77	0.00	522,944.71	0.00	757,442.79	2,594,432.16	13,219,580.84	0.00	21,961,969.27
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,734,411.62	0.00	385,033.90	0.00	0.00	928,689.19	6,534,299.88		9,582,434.59
2000-2999	Classified Salaries	544,291.26	0.00	0.00	0.00	2,221.50	54,897.23	900.00		602,309.99
3000-3999	Employee Benefits	934,547.24	0.00	137,910.81	0.00	8,521.00	376,109.27	2,626,190.67		4,083,378.99
4000-4999	Books and Supplies	118,700.00	0.00	0.00	0.00	900.00	30,192.44	48,249.27		198,041.71
5000-5999	Services and Other Operating Expenditures	370,487.77	0.00	0.00	0.00	2,000.00	396,073.00	470,702.00		1,239,262.77
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,702,537.89	0.00	522,944.71	0.00	13,642.50	1,785,961.13	9,680,341.82	0.00	15,705,428.05
7310	Transfers of Indirect Costs	656,807.50	0.00	0.00	0.00	0.00	0.00	0.00		656,807.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	656,807.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	656,807.50
	TOTAL BEFORE OBJECT 8980	4,359,345.39	0.00	522,944.71	0.00	13,642.50	1,785,961.13	9,680,341.82	0.00	16,362,235.55
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									2,598,354.69
										18,960,590.24

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,449,844.58	0.00	12,821.00	0.00	0.00	60,379.00	396,683.18		1,919,727.76
2000-2999	Classified Salaries	451,242.15	0.00	0.00	0.00	2,221.50	54,897.23	900.00		509,260.88
3000-3999	Employee Benefits	730,076.22	0.00	2,262.00	0.00	469.00	24,324.61	139,690.87		896,824.70
4000-4999	Books and Supplies	78,790.00	0.00	0.00	0.00	0.00	1,500.00	3,000.00		83,290.00
5000-5999	Services and Other Operating Expenditures	130,804.60	0.00	0.00	0.00	0.00	0.00	0.00		130,804.60
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,840,759.55	0.00	15,083.00	0.00	2,690.50	141,100.84	540,274.05	0.00	3,539,907.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,840,759.55	0.00	15,083.00	0.00	2,690.50	141,100.84	540,274.05	0.00	3,539,907.94
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									2,598,354.69
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals: resources 2000-2999, & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									7,700,511.25
TOTAL COSTS										13,898,773.88

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,670,482.22	0.00	361,441.92	0.00	216,515.39	834,214.13	6,231,601.92		9,314,255.58
2000-2999	Classified Salaries	479,005.09	70.97	0.00	0.00	187,915.91	494,250.89	2,040,484.34		3,201,727.20
3000-3999	Employee Benefits	840,457.15	6.73	123,703.04	0.00	149,312.37	521,853.22	3,350,483.78		4,985,616.29
4000-4999	Books and Supplies	117,925.02	0.00	0.00	0.00	32,884.66	58,161.26	63,331.53		272,302.47
5000-5999	Services and Other Operating Expenditures	376,601.20	0.00	0.00	0.00	12,818.56	388,697.31	402,980.97		1,181,098.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00		45,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,484,470.68	77.70	485,144.96	0.00	644,446.89	2,296,976.81	12,088,882.54	0.00	18,999,999.58
7310	Transfers of Indirect Costs	995,922.88	0.00	0.00	0.00	0.00	0.00	0.00		995,922.88
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,820,136.87	0.00	0.00	0.00	0.00	0.00	0.00		1,820,136.87
	TOTAL COSTS	4,480,393.56	77.70	485,144.96	0.00	644,446.89	2,296,976.81	12,088,882.54	0.00	19,995,922.46
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	58,707.56	0.00	0.00	0.00	212,039.75	0.00	79,929.04		350,676.35
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	182,174.98	476,781.53	2,033,508.59		2,692,465.10
3000-3999	Employee Benefits	17,884.78	0.00	0.00	0.00	137,768.51	195,691.08	962,425.50		1,313,769.87
4000-4999	Books and Supplies	27,011.97	0.00	0.00	0.00	31,795.76	18,551.44	14,288.15		91,647.32
5000-5999	Services and Other Operating Expenditures	51,408.89	0.00	0.00	0.00	12,818.56	9,882.10	2,547.73		76,655.28
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00		45,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	155,011.20	0.00	0.00	0.00	621,597.56	700,906.15	3,092,699.01	0.00	4,570,213.92
7310	Transfers of Indirect Costs	296,338.59	0.00	0.00	0.00	0.00	0.00	0.00		296,338.59
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	296,338.59	0.00	0.00	0.00	0.00	0.00	0.00		296,338.59
	TOTAL BEFORE OBJECT 8980	451,349.79	0.00	0.00	0.00	621,597.56	700,906.15	3,092,699.01	0.00	4,866,552.51
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,771,810.00
										3,094,742.51

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,611,774.66	0.00	361,441.92	0.00	4,475.64	834,214.13	6,151,672.88		8,963,579.23
2000-2999	Classified Salaries	479,005.09	70.97	0.00	0.00	5,740.93	17,469.36	6,975.75		509,262.10
3000-3999	Employee Benefits	822,572.37	6.73	123,703.04	0.00	11,543.86	325,962.14	2,388,056.28		3,671,846.42
4000-4999	Books and Supplies	90,913.05	0.00	0.00	0.00	1,088.90	39,609.82	49,043.38		180,655.15
5000-5999	Services and Other Operating Expenditures	325,194.31	0.00	0.00	0.00	0.00	378,815.21	400,433.24		1,104,442.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,329,459.48	77.70	485,144.96	0.00	22,849.33	1,596,070.66	8,996,183.53	0.00	14,429,785.66
7310	Transfers of Indirect Costs	699,584.29	0.00	0.00	0.00	0.00	0.00	0.00		699,584.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,820,136.87								1,820,136.87
	Total Indirect Costs	699,584.29								699,584.29
	TOTAL BEFORE OBJECT 8980	4,029,043.77	77.70	485,144.96	0.00	22,849.33	1,596,070.66	8,996,183.53	0.00	15,129,369.95
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,771,810.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,324,307.62	0.00	0.00	0.00	4,475.64	314.86	349,022.24		1,678,120.36
2000-2999	Classified Salaries	391,013.60	70.97	0.00	0.00	5,740.93	17,469.36	6,975.75		421,270.61
3000-3999	Employee Benefits	608,819.41	6.73	0.00	0.00	1,772.86	2,549.66	103,724.61		716,873.27
4000-4999	Books and Supplies	57,605.23	0.00	0.00	0.00	0.00	3,648.19	3,808.10		65,061.52
5000-5999	Services and Other Operating Expenditures	118,382.88	0.00	0.00	0.00	0.00	0.00	2,529.92		120,912.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,500,128.74	77.70	0.00	0.00	11,989.43	23,982.07	466,060.62	0.00	3,002,238.56
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	2,500,128.74	77.70	0.00	0.00	11,989.43	23,982.07	466,060.62	0.00	3,002,238.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,771,810.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									6,194,469.51
TOTAL COSTS										
										10,968,518.07

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

SELPA: _____

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: _____

SECTION 2

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

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

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

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

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

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

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

SELPA:

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

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

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2017-18	Actual Expenditures Comparison Year 2016-17	Difference (A - B)
a. Total special education expenditures	21,961,969.27		
b. Less: Expenditures paid from federal sources	3,001,379.03		
c. Expenditures paid from state and local sources	18,960,590.24	18,721,316.82	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		18,721,316.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,960,590.24	18,721,316.82	239,273.42

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

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

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

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

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

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

	Budgeted Amounts FY 2017-18	Comparison Year 2016-17	Difference
a. Total special education expenditures	21,961,969.27		
b. Less: Expenditures paid from federal sources	3,001,379		
c. Expenditures paid from state and local sources	18,960,590.24	18,721,316.82	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		18,721,316.82	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,960,590.24	18,721,316.82	
d. Special education unduplicated pupil count	1482	1482	
e. Per capita state and local expenditures (A2c/A2d)	12,793.92	12,632.47	161.45

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

SELPA: _____

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2017-18	Comparison Year 2016-17	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	13,838,773.88	10,968,518.07	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		10,968,518.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,838,773.88	10,968,518.07	2,870,255.81

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

	Budget FY 2017-18	Comparison Year 2016-17	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	13,838,773.88	10,968,518.07	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		10,968,518.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,838,773.88	10,968,518.07	2,870,255.81
b. Special education unduplicated pupil count	1,482	1,482	
c. Per capita local expenditures (B2a/B2b)	9,337.90	7,401.16	1,936.74

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

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

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Unaudited Actuals
2016-17 Unaudited Actuals
Technical Review Checks

Central Unified

Fresno 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue	

Limit Transfers-Prior Years) . PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero

by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	7130	-4,391.04

Explanation:Correction was made by County Office to correct a Prior year transfer done incorrectly in FY 2006-2007

01 6230 5800 -27,000.00

Explanation:Per auditor on our Prop 39. an expense needed to be reversed. Expense was in a prior year which resulted in a negative expense. No current year expenditures in that particular object.

63 9010 9490 -150.00

Explanation:Deferred outflows of resources 2015-16 audit adjustment(per our external auditors)

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	6230	7200-7600	-27,000.00

Explanation:Per auditor on our Prop 39. an expense needed to be reversed. Expense was in a prior year which resulted in a negative expense. No current year expenditures in that particular object.

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2017-18 Budget
Technical Review Checks

Central Unified

Fresno 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue

Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

CAT Forms

FEDERAL PROGRAM NAME	Title I, A	Title I, D	Migrant	Migrant	Migrant	Migrant	Spec. Ed, IDEA Basic Local	Spec. Ed, IDEA Preschool
FEDERAL CATALOG NUMBER	84.01	84.01	84.011	84.011	84.011	84.011	84,027	84,173
RESOURCE CODE	3010	3025	3060	3061	3110	3310	3310	3315
REVENUE OBJECT	8290	8290	3285	8285	8285	8182	8181	8182
LOCAL DESCRIPTION (if any)	Basic Grant	Local Delinquent	Regular	Summer	Blillteracy	Sec 619		
AWARD								
1. Prior Year Carryover	724,644.05	6,306.00	0.00					
2. a. Current Year Award	4,514,193.00	25,357.00	34,140.00	13,704.00	4,872.00	2,423,522.00	2,423,522.00	70,690.00
b. Transferability (NCLB/ESSA)								
c. Other Adjustments								
d. Adj Curr Yr Award	4,514,193.00	25,357.00	34,140.00	13,704.00	4,872.00	2,423,522.00	2,423,522.00	70,690.00
(sum lines 2a, 2b, & 2c)							1,488,282.55	7,765.90
3. Required Matching Funds/Other								
4. Total Available Award	5,238,837.05	31,663.00	34,140.00	13,704.00	4,872.00	3,911,804.55	3,911,804.55	78,455.90
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year		2,332.06						
6. Cash Received in Current Year	4,427,044.05	10,849.00	6,418.23	7,229.96		2,423,522.00	2,423,522.00	
7. Contributed Matching Funds						1,488,282.55	1,488,282.55	7,765.90
8. Total Available (sum lines 5, 6, & 7)	4,427,044.05	13,181.06	6,418.23	7,229.96	0.00	3,911,804.55	3,911,804.55	7,765.90
EXPENDITURES								
9. Donor-Authorized Expenditures	4,530,475.76	8,770.41	26,891.62	9,930.47	4,384.16	3,911,804.55	3,911,804.55	78,455.90
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	4,530,475.76	8,770.41	26,891.62	9,930.47	4,384.16	3,911,804.55	3,911,804.55	78,455.90
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)	(103,431.71)	4,410.65	(20,473.39)	(2,700.51)	(4,384.16)	0.00	0.00	(70,690.00)
a. Unearned Revenue		4,410.65						
b. Accounts Payable	103,431.71		20,473.39	2,700.51	4,384.16			70,690.00
c. Accounts Receivable	708,361.29	22,892.59	7,248.38	3,773.53	487.84	0.00	0.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	708,361.29	22,892.59						
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)	4,530,475.76	8,770.41	26,891.62	9,930.47	4,384.16	2,423,522.00	2,423,522.00	70,690.00

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

FEDERAL PROGRAM NAME	Spec. Ed, IDEA Preschool Ent.	Voc. & Applied Tech. Secondary	Title II, A	Title III	Title III	Title III	Vocational Program	Adult Basic Educational ESL
FEDERAL CATALOG NUMBER	84.027A	84.048	84.367	84.365	84.365	84.048	84.048	84.002A
RESOURCE CODE	3320	3550	4035	4201	4203	3555	3555	3905
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Sec 611	Perkins Sec 131	Imp teacher Quality	Immigrant Ed.	LEP	Ad. Ed. Fund 1100	Ad. Ed. Fund 1100	Ad. Ed. Fund 1100
AWARD								
1. Prior Year Carryover			387,753.48	13,887.58	7,759.53	0.00	0.00	0.00
2. a. Current Year Award	221,810.00	146,264.00	309,471.00	29,998.00	234,666.00	143,800.66	143,800.66	95,689.00
b. Transferability (NCLB/ESSA)								
c. Other Adjustments								
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)	221,810.00	146,264.00	309,471.00	29,998.00	234,666.00	143,800.66	143,800.66	95,689.00
3. Required Matching Funds/Other	275,761.55							
4. Total Available Award	497,571.55	146,264.00	697,224.48	43,885.58	242,425.53	143,800.66	143,800.66	95,689.00
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year					3,325.53			
6. Cash Received in Current Year	221,810.00	40,200.25	343,128.48	23,681.58	173,713.00	88,397.02	88,397.02	5,827.00
7. Contributed Matching Funds	275,761.55							
8. Total Available (sum lines 5, 6, & 7)	497,571.55	40,200.25	343,128.48	23,681.58	177,038.53	88,397.02	88,397.02	5,827.00
EXPENDITURES								
9. Donor-Authorized Expenditures	497,571.55	141,898.08	479,680.65	28,923.11	162,465.98	143,800.66	143,800.66	95,689.00
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	497,571.55	141,898.08	479,680.65	28,923.11	162,465.98	143,800.66	143,800.66	95,689.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	0.00	(101,697.83)	(136,552.17)	(5,241.53)	14,572.55	(55,403.64)	(55,403.64)	(89,862.00)
a. Unearned Revenue					14,572.55			
b. Accounts Payable								
c. Accounts Receivable		101,697.83	136,552.17	5,241.53		55,403.64	55,403.64	89,862.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,365.92	217,543.83	14,962.47	79,959.55	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)	221,810.00	141,898.08	479,680.65	28,923.11	162,465.98	143,800.66	143,800.66	95,689.00

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

Central Unified
 Fresno County

10 73965 0000000
 Form CAT

FEDERAL PROGRAM NAME	Secondary Education	English Literacy & Civics Ed.	TOTAL
FEDERAL CATALOG NUMBER	84.002	84.002A	
RESOURCE CODE	3913	3926	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	Ad. Ed. Fund 1100	Ad. Ed. Fund 110	
AWARD			
1. Prior Year Carryover	0.00	0.00	1,140,350.64
2. a. Current Year Award	143,791.00	14,447.00	8,426,414.66
b. Transferability (NCLB/ESSA)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award	143,791.00	14,447.00	8,426,414.66
(sum lines 2a, 2b, & 2c)			1,771,810.00
3. Required Matching Funds/Other			
4. Total Available Award	143,791.00	14,447.00	11,338,575.30
(sum lines 1, 2d, & 3)			
REVENUES			
5. Unearned Revenue Deferred from Prior Year			5,657.59
6. Cash Received in Current Year	4,939.00	2,123.00	7,778,882.57
7. Contributed Matching Funds			1,771,810.00
8. Total Available (sum lines 5, 6, & 7)	4,939.00	2,123.00	9,556,350.16
EXPENDITURES			
9. Donor-Authorized Expenditures	143,791.00	14,447.00	10,278,979.90
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	143,791.00	14,447.00	10,278,979.90
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(138,852.00)	(12,324.00)	(722,629.74)
a. Unearned Revenue			18,983.20
b. Accounts Payable			0.00
c. Accounts Receivable	138,852.00	12,324.00	741,612.94
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	1,059,595.40
15. If Carryover is allowed, enter line 14 amount here			731,253.88
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	143,791.00	14,447.00	8,507,169.90

STATE PROGRAM NAME	State Preschool	Special Education	Agricultural Vocational Incentive	Career Technical Education Incentive	TOTAL
RESOURCE CODE	6105	6520	7010	6387	
REVENUE OBJECT	8530	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Child Dev Fund 1200	Workability			
AWARD					
1. Prior Year Carryover					0.00
2. a. Current Year Award	904,017.00	26,636.58	29,745.00	798,924.48	1,759,323.06
b. Other Adjustments					0.00
c. Adj Curr Yr Award					
(sum lines 2a & 2b)	904,017.00	26,636.58	29,745.00	798,924.48	1,759,323.06
3. Required Matching Funds/Other			29,147.01		29,147.01
4. Total Available Award	904,017.00	26,636.58	58,892.01	798,924.48	1,788,470.07
(sum lines 1, 2c, & 3)					
REVENUES					
5. Unearned Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	641,657.10	0.00	29,745.00	798,924.48	1,470,326.58
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	641,657.10	0.00	29,745.00	798,924.48	1,470,326.58
EXPENDITURES					
9. Donor-Authorized Expenditures	869,291.25	26,636.58	58,892.01	545,951.15	1,500,770.99
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	869,291.25	26,636.58	58,892.01	545,951.15	1,500,770.99
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(227,634.15)	(26,636.58)	(29,147.01)	252,973.33	(30,444.41)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	227,634.15	26,636.58	29,147.01		283,417.74
14. Unused Grant Award Calculation (line 4 minus line 9)	34,725.75	0.00	0.00	252,973.33	287,699.08
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	252,973.33	252,973.33
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	869,291.25	26,636.58	58,892.01	798,924.48	1,753,744.32

LOCAL PROGRAM NAME	CALWORKS	First 5 Burth to 3rd Grant	State Water Resource WAC Well	Microsoft Settlement k-12 Voucher	State Water Resource WAC Bottled Water	State Water Resource West Bottle Water	CNG
RESOURCE CODE	9010	9016	9018	9019	9026	9360	9038
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Adult Fund 1100						
AWARD							
1. Prior Year Carryover		197,403.32					
2. a. Current Year Award	126,015.00	280,201.68	725,811.64	34,683.52	2,224.90	13,091.52	160,142.42
b. Other Adjustments						25,787.68	
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other (sum lines 2a & 2b)	126,015.00	280,201.68	725,811.64	34,683.52	2,224.90	38,879.20	160,142.42
4. Total Available Award (sum lines 1, 2c, & 3)	126,015.00	477,605.00	725,811.64	34,683.52	2,224.90	38,879.20	160,142.42
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	48,677.92	176,313.00	69,765.51	0.00	2,224.90	7,998.65	
7. Contributed Matching Funds						25,787.68	
8. Total Available (sum lines 5, 6, & 7)	48,677.92	176,313.00	69,765.51	0.00	2,224.90	33,786.33	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	126,015.00	368,649.00	725,811.64			38,879.20	160,142.42
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	126,015.00	368,649.00	725,811.64	0.00	0.00	38,879.20	160,142.42
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)	(77,337.08)	(192,336.00)	(656,046.13)	0.00	2,224.90	(5,092.87)	(160,142.42)
a. Unearned Revenue							
b. Accounts Payable	77,337.08	192,336.00	656,046.13			5,092.87	160,142.42
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	108,956.00	0.00	34,683.52	2,224.90	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)	126,015.00	368,649.00	725,811.64	0.00	2,224.90	13,091.52	160,142.42

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

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 Form CAT

Central Unified
 Fresno County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	197,403.32
2. a. Current Year Award	1,342,170.68
b. Other Adjustments	25,787.68
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,367,958.36
3. Required Matching Funds/Other 4. Total Available Award (sum lines 1, 2c, & 3)	0.00
REVENUES	1,565,361.68
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	304,979.98
7. Contributed Matching Funds	25,787.68
8. Total Available (sum lines 5, 6, & 7)	330,767.66
EXPENDITURES	
9. Donor-Authorized Expenditures	1,419,497.26
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,419,497.26
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,088,729.60)
a. Unearned Revenue	0.00
b. Accounts Payable	0.00
c. Accounts Receivable	1,090,954.50
14. Unused Grant Award Calculation (line 4 minus line 9)	145,864.42
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)	1,395,934.48

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Medical Billing	Federal Child Nutrition	TOTAL
1. Prior Year Restricted Ending Balance	93,778	10,55	
2. a. Current Year Award	5640	5310	3,891,867.52
b. Other Adjustments	8290	8220	6,836,456.85
c. Adj Curr Yr Award (sum lines 2a & 2b)		Fed Reimb.	713,662.17
3. Required Matching Funds/Other			
4. Total Available Award (sum lines 1, 2c, & 3)	360,393.87	3,531,473.65	3,891,867.52
REVENUES	268,508.66	6,567,948.19	6,836,456.85
5. Cash Received in Current Year		713,662.17	713,662.17
6. Amounts Included in Line 5 for Prior Year Adjustments	268,508.66	7,281,610.36	7,550,119.02
7. a. Accounts Receivable (line 2c minus lines 5 & 6)			0.00
b. Noncurrent Accounts Receivable	0.00	2,827.41	2,827.41
c. Current Accounts Receivable (line 7a minus line 7b)			0.00
8. Contributed Matching Funds	0.00	2,827.41	2,827.41
9. Total Available (sum lines 5, 7c, & 8)	268,508.66	7,281,610.36	7,550,119.02
EXPENDITURES			
10. Donor-Authorized Expenditures	427,357.43	8,079,993.46	8,507,350.89
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	427,357.43	8,079,993.46	8,507,350.89
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	201,545.10	2,733,090.55	2,934,635.65

STATE PROGRAM NAME	State Child Nutrition	CA Clean Energy Jobs Act	Lottery	Special Education	Mental Health/One Time/NPS	Educator Effectiveness	Adult Education Block Grant
RESOURCE CODE	5310	6230	6300	6500	6512	6264	6391
REVENUE OBJECT	8520	8590	8560	8792	8590	8590	8590
LOCAL DESCRIPTION (if any)	State Reimb	Prop 39	Inst. Materials		Mental Health		Adult Fund 1100
AWARD							
1. Prior Year Restricted Ending Balance		994,537.23	251,762.97	0.00	635,700.81	1,172,879.00	98,412.66
2. a. Current Year Award	481,066.84	935,973.00	759,384.29	5,130,098.00	687,741.00		821,593.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	481,066.84	935,973.00	759,384.29	5,130,098.00	687,741.00	0.00	821,593.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	481,066.84	1,930,510.23	1,011,147.26	11,324,567.51	1,323,441.81	1,172,879.00	920,005.66
REVENUES							
5. Cash Received in Current Year	406,832.80	935,973.00	430,334.40	4,994,385.00	425,032.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	74,234.04	0.00	329,049.89	135,713.00	262,709.00	0.00	821,593.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	74,234.04	0.00	329,049.89	135,713.00	262,709.00	0.00	821,593.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	481,066.84	935,973.00	759,384.29	5,130,098.00	687,741.00	0.00	821,593.00
EXPENDITURES							
10. Donor-Authorized Expenditures	481,066.84	374,471.00	769,231.50	11,324,567.51	727,742.34	505,062.33	567,619.78
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	481,066.84	374,471.00	769,231.50	11,324,567.51	727,742.34	505,062.33	567,619.78
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	1,556,039.23	241,915.76	0.00	595,699.47	667,816.67	352,385.88

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

STATE PROGRAM NAME	AB86 Ad. State Block Grant	College Readiness Block Grant	Child Development Center Based Resv	TOTAL
RESOURCE CODE	9029	7338	6130	
REVENUE OBJECT	8699	8590	8990	
LOCAL DESCRIPTION (if any)	Adult Fund 1100		Fund 1200	
AWARD				
1. Prior Year Restricted Ending Balance	212,491.68		88,263.44	3,454,047.79
2. a. Current Year Award	22,875.92	438,225.00	41,151.32	9,318,108.37
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	22,875.92	438,225.00	41,151.32	9,318,108.37
3. Required Matching Funds/Other				6,194,469.51
4. Total Available Award (sum lines 1, 2c, & 3)	235,367.60	438,225.00	129,414.76	18,966,625.67
REVENUES				
5. Cash Received in Current Year		438,225.00		7,630,782.20
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	22,875.92	0.00	41,151.32	1,687,326.17
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	22,875.92	0.00	41,151.32	1,687,326.17
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	22,875.92	438,225.00	41,151.32	9,318,108.37
EXPENDITURES				
10. Donor-Authorized Expenditures	182,210.45	53,209.00		14,985,180.75
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	182,210.45	53,209.00	0.00	14,985,180.75
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	53,157.15	385,016.00	129,414.76	3,981,444.92

LOCAL PROGRAM NAME	i3 ERW Program Resource Ed Grant	Kaiser Parent Resource Center Grant	Kaiser Vision Epi Pen Grant	Kaiser CPR FA Training	ROP	Kaiser Healthy Kids #1	Kaiser Healthy Kids #2
RESOURCE CODE	9015	9020	9021	9022	9023	9029	9030
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	3,640.78	9,452.74	108.58	241.65		3,464.50	533.24
2. a. Current Year Award					210,505.94		
b. Other Adjustments					40,326.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	250,831.94	0.00	0.00
3. Required Matching Funds/Other					354,605.83		
4. Total Available Award (sum lines 1, 2c, & 3)	3,640.78	9,452.74	108.58	241.65	605,437.77	3,464.50	533.24
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments					227,035.29		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	23,796.65	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	23,796.65	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	250,831.94	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	3,640.78	4,809.64			605,437.77	2,669.42	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	3,640.78	4,809.64	0.00	0.00	605,437.77	2,669.42	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	4,643.10	108.58	241.65	0.00	795.08	533.24

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

LOCAL PROGRAM NAME	Kaiser School Health Project	Ongoing & Major Maintenance	TOTAL
RESOURCE CODE	9032	81500	
REVENUE OBJECT	8699	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	67,227.94	346,493.78	431,163.21
2. a. Current Year Award	45,000.00	5,266.68	260,772.62
b. Other Adjustments			40,326.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	45,000.00	5,266.68	301,098.62
3. Required Matching Funds/Other		4,503,032.98	4,857,638.81
4. Total Available Award (sum lines 1, 2c, & 3)	112,227.94	4,854,793.44	5,589,900.64
REVENUES			
5. Cash Received in Current Year	45,000.00	5,266.68	277,301.97
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	23,796.65
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	23,796.65
8. Contributed Matching Funds		4,503,032.98	4,503,032.98
9. Total Available (sum lines 5, 7c, & 8)	45,000.00	4,508,299.66	4,804,131.60
EXPENDITURES			
10. Donor-Authorized Expenditures	50,036.26	4,854,793.44	5,521,387.31
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	50,036.26	4,854,793.44	5,521,387.31
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	62,191.68	0.00	68,513.33

Government-Wide Reports

Unaudited Actuals
2016-17 Unaudited Actuals
Schedule of Capital Assets

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Form ASSET

Central Unified
Fresno County

	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	17,768,991.00		17,768,991.00	1,401,750.91	354,207.53	18,816,534.38
Work in Progress	9,345,971.53	0.10	9,345,971.63	13,661,935.65	2,014,280.98	20,993,626.30
Total capital assets not being depreciated	27,114,962.53	0.10	27,114,962.63	15,063,686.56	2,368,488.51	39,810,160.68
Capital assets being depreciated:						
Land Improvements	38,889,576.53		38,889,576.53	2,757,461.46	0.00	41,647,037.99
Buildings	217,684,475.51		217,684,475.51	2,759,390.12	454.55	220,443,411.08
Equipment	28,460,008.24		28,460,008.24	7,010,629.36	125,621.82	35,345,015.78
Total capital assets being depreciated	285,034,060.28	0.00	285,034,060.28	12,527,480.94	126,076.37	297,435,464.85
Accumulated Depreciation for:						
Land Improvements	(7,433,125.81)		(7,433,125.81)	(1,284,310.53)	0.00	(8,717,436.34)
Buildings	(70,479,580.03)		(70,479,580.03)	(5,418,211.71)	(371.22)	(75,897,420.52)
Equipment	(13,134,696.18)		(13,134,696.18)	(2,936,112.33)	(119,710.27)	(15,951,098.24)
Total accumulated depreciation	(91,047,402.02)	0.00	(91,047,402.02)	(9,638,634.57)	(120,081.49)	(100,565,955.10)
Total capital assets being depreciated, net	193,986,658.26	0.00	193,986,658.26	2,888,846.37	5,994.88	196,869,509.75
Governmental activity capital assets, net	221,101,620.79	0.10	221,101,620.89	17,952,532.93	2,374,483.39	236,679,670.43
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00		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
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 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	97,816,032.00	(27,339.00)	97,788,693.00	30,926,987.00	3,395,000.00	125,320,680.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	22,803,513.00		22,803,513.00		1,902,511.00	20,901,002.00	
Capital Leases Payable	9,291,918.00	(1.00)	9,291,917.00	14,695,442.00	3,685,367.00	20,301,992.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	6,408,199.00	3,526,076.00	9,934,275.00	911,921.00	620,691.00	10,225,505.00	
Net Pension Liability	109,535,142.00		109,535,142.00			109,535,142.00	
Net OPEB Obligation	14,948,968.00	(26,783.00)	14,922,185.00	3,014,139.00	1,756,056.00	16,180,268.00	
Compensated Absences Payable	512,656.55		512,656.55	179,357.00	18,229.00	673,784.55	
Governmental activities long-term liabilities	261,316,428.55	3,471,953.00	264,788,381.55	49,727,846.00	11,377,854.00	303,138,373.55	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			367,858.00			367,858.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	367,858.00	367,858.00	0.00	0.00	367,858.00	0.00

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	17,768,991		Land
9420	38,889,576		Land Improvements
9425		7,433,125	Accumulated Depreciation - Land Improvements
9430	217,684,475		Buildings
9435		70,479,579	Accumulated Depreciation - Buildings
9440	28,460,008		Equipment
9445		13,134,696	Accumulated Depreciation - Equipment
9450	9,345,971		Work In Progress
9490	14,831,733		Deferred Outflows of Resources - pensions only
9490	7,817,259		Deferred Outflows of Resources - other
9661		97,788,693	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		109,535,142	Net Pension Liability (Asset)
9664		14,922,185	Net OPEB Obligation
9665		512,656	Compensated Absences Payable
9666		22,803,513	COPs Payable
9667		9,291,917	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		9,934,275	Other General Long-Term Debt
9690		10,696,808	Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - other
979Z	31,734,576	-	Fund Balance/Net Position
Total	366,532,589	366,532,589	

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000		4,772,667		4,772,667		64,369		4,708,318	Instruction
[see extract]	2100		0							Instructional Supervision and Administration
[see extract]	2420		0							Instructional Library, Media and Technology
[see extract]	2700		0							School Site Administration
[see extract]	3600		1,229,385		1,229,385				1,229,385	Home-to-School Transportation
[see extract]	3700		269,619		269,619				269,619	Food Services
[see extract]	3900		0							All Other Pupil Services
[see extract]	4000		43,705		43,705				43,705	Ancillary Services
[see extract]	5000		0							Community Services
[see extract]	6000		0							Enterprise Activities
[see extract]	7200		67,091		67,091				67,091	All Other General Administration
[see extract]	7700		264,175		264,175				264,175	Centralized Data Processing
[see extract]	8100		99,011		99,011				99,011	Plant Services
[see extract]	8500		18,919,050		18,919,050				18,919,050	Facilities Acquisition and Construction
9410			1,486,268						1,401,751	Land
9420			680,734				274,749		955,483	Land Improvements
9430			6,466,932						2,570,555	Buildings
9440			17,030,788						7,010,629	Equipment
9450							13,661,936		13,661,936	Work In Progress
TOTALS			25,664,722		25,664,723		14,001,054		25,600,354	25,600,354

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100		0							Debt Service, State School Building Repayment
7433	9100		3,395,000		3,395,000				3,395,000	Debt Service, Bond Redemptions
7435	9100		0							Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100		0							Debt Service, Payments to Original District for Acquisition of Property
7439	9100		5,587,878		5,587,878				5,587,878	Debt Service, Other Debt Service - Principal
9661			3,395,000						3,395,000	General Obligation Bonds Payable
9662										State School Building Loan Payable
9666							1,902,511		1,902,511	COPS Payable
9667							3,685,367		3,685,367	Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669			5,587,878							Other General Long-Term Debt
TOTALS			8,982,878		8,982,878		5,587,878		8,982,878	8,982,878

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	104,725	-	104,725	104,725	-	-	-	Debt Service, Other Financing Uses
8931		0	-	-	-	-	-	-	Emergency Apportionments
8951		29,500,000	-	-	-	29,500,000	-	-	Proceeds from Sale of Bonds
8961		0	-	-	-	-	-	-	County School Building Aid
8971		0	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972		14,695,442	-	-	-	14,695,442	-	-	Proceeds from Capital Leases
8973		0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979		911,921	-	-	-	911,921	-	-	All Other Financing Sources
9330			-	-	-	-	-	-	Prepaid Expense
9490			-	-	-	-	-	-	Deferred Outflows of Resources
9661			-	29,500,000	-	-	29,500,000	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	-	-	-	-	COPS Payable
9667			-	14,695,442	-	-	14,695,442	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			-	807,196	-	-	807,196	-	Other General Long-Term Debt
9690			-	-	-	-	-	-	Deferred Inflows of Resources
TOTALS			45,107,363	45,107,363	104,725	104,725	45,107,363	45,107,363	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)		-	-	-	-	-	-	Local Revenues (General Revenues)
8699	(2000-9999)		-	-	-	-	-	-	Local Revenues (Program Revenues)
9410			-	-	-	-	-	-	Land
9420			-	-	-	-	-	-	Land Improvements
9430			-	-	-	-	-	-	Buildings
9440			-	-	-	-	-	-	Equipment
9450			-	-	-	-	-	-	Work In Progress
TOTALS			0	0	0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200					354,208		354,208		General Administration, Other Operating Expenditures
8631	(0000-1999)		0			5,996		5,996		Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)		3,263							Sale of Equipment and Supplies (Program Revenues)
8953			0							Proceeds from Disposal of Capital Assets
9410							354,208		354,208	Land
9420										Land Improvements
9425										Accumulated Depreciation - Land Improvements
9430							455		455	Buildings
9435								371	371	Accumulated Depreciation - Buildings
9440									125,622	Equipment
9445								119,710		Accumulated Depreciation - Equipment
9450										Work in Progress
TOTALS						480,285	480,285	480,285	480,285	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)									Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)									Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)									All Other State Revenue (General Revenues)
8590	(2000-9999)									All Other State Revenue (Program Revenues)
8660	(0000-1999)									Interest (General Revenues)
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
8953										Proceeds from Disposal of Capital Assets
9690										Deferred Inflows of Resources
TOTALS						0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Disposal of Capital Assets
9690									Deferred Inflows of Resources
979Z									Fund Balance/Net Position
TOTALS					0	0	0	0	0

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100				2,007,514		2,007,514		Debt Service, Bond Interest and Other Service Charges
7438	9100								Debt Service, Debt Service - Interest
9500						2,007,514		2,007,514	Accounts Payable
9661									General Obligation Bonds Payable
TOTALS					2,007,514	2,007,514	2,007,514	2,007,514	

Entry_CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				1,771	70,228	1,771	-	1,771	Instruction
n/a	2100							70,228	-	Instructional Supervision and Administration
n/a	2420				1,169		1,169	-	-	Instructional Library, Media and Technology
n/a	2700					29,004		29,004	-	School Site Administration
n/a	3600					3,098		3,098	-	Home-to-School Transportation
n/a	3700					34,888		34,888	-	Food Services
n/a	3900						2,737	-	2,737	All Other Pupil Services
n/a	4000							-	-	Ancillary Services
n/a	5000					1,458		1,458	-	Community Services
n/a	6000					647		647	-	Enterprise Activities
n/a	7200						7,185	-	7,185	All Other General Administration
n/a	7700						5,367	-	5,367	Centralized Data Processing
n/a	8100					40,034		40,034	-	Plant Services
9665					161,128	-	161,128	-	161,128	Compensated Absences Payable
TOTALS					179,357	179,357	179,357	179,357	179,357	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
7434	9100				1,475,283			1,475,283	Debt Service, Bond Interest and Other Charges
8XXX	[ranges per Fund Consolidation]								Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669					1,475,283			1,475,283	Other General Long-Term Debt
979Z									Fund Balance/Net Position
TOTALS					1,475,283	1,475,283		1,475,283	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420					1,801,978				Land
9430					212,303				Land Improvements
9440									Buildings
9450									Equipment
TOTALS					2,014,281	2,014,281		2,014,281	Work in Progress

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000				7,324,380		7,324,380		Instruction
6900	2100								Instructional Supervision and Administration
6900	2420								Instructional Library, Media and Technology
6900	2700								School Site Administration
6900	3600			672,611		672,611			Home-to-School Transportation
6900	3700			94,897		94,897			Food Services
6900	3900								All Other Pupil Services
6900	4000			5,667		5,667			Ancillary Services
6900	5000								Community Services
6900	6000								Enterprise Activities
6900	7200			136,100		136,100			All Other General Administration
6900	7700			400,794		400,794			Centralized Data Processing
6900	8100			1,004,186		1,004,186			Plant Services
6900	0000								Depreciation (Unallocated)
9425					1,284,311		1,284,311		Accumulated Depreciation - Land Improvements
9435					5,418,212		5,418,212		Accumulated Depreciation - Buildings
9445					2,936,112		2,936,112		Accumulated Depreciation - Equipment
TOTALS					9,638,635		9,638,635		

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100								Debt Service, Insurance
7434	9100				5,926,172		5,926,172		Debt Service, Bond Interest and Other Service Charges
7438	9100						620,691		Debt Service, Debt Service - Interest
9330									Prepaid Expense
9490					5,926,172				Deferred Outflows of Resources
9661									General Obligation Bonds Payable
9662									State School Building Loan Payable
9666									COPS Payable
9667									Capital Leases Payable
9668									Lease Revenue Bonds Payable
9669					620,691		620,691		Other General Long-Term Debt
9690									Deferred Inflows of Resources
TOTALS					6,546,863		6,546,863		

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
9110		1,648,673	-	1,648,673	-			1,648,673	-	Cash in County Treasury
9111		2,738	-	2,738	-			2,738	-	Fair Value Adjustment to Cash in County Treasury
9120		509,183	-	509,183	-			509,183	-	Cash in Banks
9130		0	-	-	-			-	-	Revolving Cash Account
9135		0	-	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-	-			-	-	Investments
9200		7,524	-	7,524	-			7,524	-	Accounts Receivable
9310		0	-	-	-			-	-	Due from Other Funds
9320		0	-	-	-			-	-	Stores
9330		0	-	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-	-			-	-	Other Current Assets
9410		0	-	-	-			-	-	Land
9420		0	-	-	-			-	-	Land Improvements
9425		0	-	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-	-			-	-	Buildings
9435		0	-	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-	-			-	-	Equipment
9445		0	-	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-	-			-	-	Work in Progress
9490		0	-	-	-			-	-	Deferred Outflows of Resources - pensions only
9490		0	-	-	-			-	-	Deferred Outflows of Resources - other
9500		1,894,382	-	-	1,894,382			-	1,894,382	Accounts Payable
9610		0	-	-	-			-	-	Due to Other Funds
9650		0	-	-	-			-	-	Unearned Revenue
9663		0	-	-	-			-	-	Net Pension Liability (Asset)
9664		0	-	-	-			-	-	Net OPEB Obligation
9665		0	-	-	-			-	-	Compensated Absences Payable
9666		0	-	-	-			-	-	COPs Payable
9667		0	-	-	-			-	-	Capital Leases Payable
9668		0	-	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-	-			-	-	Other General Long-Term Debt
9690		0	-	-	-			-	-	Deferred Inflows of Resources - pensions only
9690		0	-	-	-			-	-	Deferred Inflows of Resources - other
979Z		-	-	-	-			-	273,736	Fund Balance/Net Position
TOTALS		2,168,118	2,168,118	2,168,118	2,168,118	0	0	2,168,118	2,168,118	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000				21,512,036				Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
n/a	9101								Debt Service - Principal
n/a	9102								Debt Service - Interest
n/a	9103								Debt Service - Issuance Costs and Discounts
979Z								21,512,036	Fund Balance/Net Position
TOTALS					21,512,036	21,512,036	21,512,036	21,512,036	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)				18,773			18,773	Interest (General Revenues)
8660	(2000-9999)								Interest (Program Revenues)
8662	(0000-1999)								Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)								Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)								Fees and Contracts (General Revenues)
8689	(2000-9999)								Fees and Contracts (Program Revenues)
8699	(0000-1999)				21,766,999			21,766,999	Other Local Revenue (General Revenues)
8699	(2000-9999)								Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers In from All Others (General Revenues)
8799	(2000-9999)								Other Transfers In from All Others (Program Revenues)
8919		0							Interfund Transfers, Other Authorized Transfers In
8965									Transfers From Funds of Lapsed/Reorganized Districts
979Z					21,785,772			21,785,772	Fund Balance/Net Position
TOTALS					21,785,772			21,785,772	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	2,895,353	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		2,895,353	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit			
Governmental Funds (Funds 01-60)										
9200										Accounts Receivable
9310		1,563,082								Due from Other Funds
9500										Accounts Payable
9610		1,512,027								Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)										
9200										Accounts Receivable
9310		7								Due from Other Funds
9500										Accounts Payable
9610		51,063								Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)										
9200										Accounts Receivable
9310		0								Due from Other Funds
9500										Accounts Payable
9610		0								Due to Other Funds
Fiduciary Funds (Funds 71-95)										
9200										Accounts Receivable
9310		0								Due from Other Funds
9500										Accounts Payable
9610		0								Due to Other Funds
TOTALS				0	0	0	0	0	0	0

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	2,895,353	-	2,895,353	-	-	-	2,895,353	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		2,895,353	2,895,353	-	-	-	-	2,895,353	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			2,895,353	2,895,353	0	0	2,895,353	2,895,353	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
 Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		1,563,082		1,512,019		1			
9610		1,512,027	1,512,020				1,512,020	1,512,020	Due From Other Funds Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		7							
9610		51,063							Due From Other Funds Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0							
9610		0							Due From Other Funds Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							
9610		0							Due From Other Funds Due To Other Funds
TOTALS			1,512,020	1,512,019	0	1	1,512,020	1,512,020	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				757,871		757,871		Instruction
n/a	2100				43,000		43,000		Instructional Supervision and Administration
n/a	2420				21,783		21,783		Instructional Library, Media and Technology
n/a	2700				91,305		91,305		School Site Administration
n/a	3600				53,337		53,337		Home-to-School Transportation
n/a	3700				31,133		31,133		Food Services
n/a	3900				103,180		103,180		All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000				1,941		1,941		Community Services
n/a	6000				5,512		5,512		Enterprise Activities
n/a	7200				36,153		36,153		All Other General Administration
n/a	7700				7,527		7,527		Centralized Data Processing
n/a	8100				105,341		105,341		Plant Services
9664						1,258,083		1,258,083	Net OPEB Obligation
TOTALS					1,258,083	1,258,083	1,258,083	1,258,083	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669									Other General Long-Term Debt
TOTALS					0	0	0	0	0

Entry CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000									Instruction
n/a	2100									Instructional Supervision and Administration
n/a	2420									Instructional Library, Media and Technology
n/a	2700									School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900									All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200									All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100									Plant Services
9490										Deferred Outflows of Resources - pensions only
9663										Net Pension Liability (Asset)
9690										Deferred Inflows of Resources - pensions only
TOTALS										

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	7,039,505		7,039,505						Instruction
3100-3299	2100	495,672		495,672						Instructional Supervision and Administration
3100-3299	2420	117,917		117,917						Instructional Library, Media and Technology
3100-3299	2700	791,342		791,342						School Site Administration
3100-3299	3600	357,900		357,900						Home-to-School Transportation
3100-3299	3700	308,744		308,744						Food Services
3100-3299	3900	1,092,599		1,092,599						All Other Pupil Services
3100-3299	4000	103,840		103,840						Ancillary Services
3100-3299	5000	18,749		18,749						Community Services
3100-3299	6000	0		0						Enterprise Activities
3100-3299	7200	378,700		378,700						All Other General Administration
3100-3299	7700	85,293		85,293						Centralized Data Processing
3100-3299	8100	762,392		762,392						Plant Services
9490				11,552,653				11,552,653		Deferred Outflows of Resources - pensions only
TOTALS		11,552,653		11,552,653				11,552,653		

Entry CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000									Instruction
n/a	2100									Instructional Supervision and Administration
n/a	2420									Instructional Library, Media and Technology
n/a	2700									School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900									All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200									All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100									Plant Services
8590	(2000-9999)									All Other State Revenue (Program Revenues)
TOTALS										

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	62,599.45
01	5640	0	5730	1110	6400	45,000.00
01	6387	0	3800	1000	6400	205,954.67
01	9010	0	1110	1000	6400	4,400,442.40
01	9010	0	1110	1000	6500	6,422.08
01	9010	0	3800	1000	6400	28,811.36
11	9010	0	4110	1000	6400	23,456.90
Total, Instruction (Functions 1000-1999)						<u>4,772,686.86</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>0.00</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
Total, School Site Administration (Function 2700)						<u>0.00</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>0.00</u>
01	0000	0	1110	3600	6400	9,235.96
01	0000	0	1110	3600	6500	1,220,149.34
Total, Home-to-School Transportation (Function 3600)						<u>1,229,385.30</u>
13	5310	0	0000	3700	6400	240,830.65
13	5310	0	0000	3700	6500	28,787.85
Total, Food Services (Function 3700)						<u>269,618.50</u>
01	0000	0	1110	4200	6400	43,704.67
Total, Ancillary Services (Functions 4000-4999)						<u>43,704.67</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
01	0000	0	0000	7540	6500	67,090.93
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>67,090.93</u>
01	0000	0	0000	7700	6400	264,174.52
Total, Centralized Data Processing (Function 7700)						<u>264,174.52</u>
01	8150	0	0000	8100	6400	74,687.64
01	8150	0	0000	8100	6500	24,323.14
Total, Plant Services (Functions 8000-8999 except 8500)						<u>99,010.78</u>

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	0000	8500	4300	5,784.55
01	0000	0	0000	8500	4400	42,910.24
01	0000	0	0000	8500	5600	81,349.40
01	0000	0	0000	8500	5800	59,847.17
01	0000	0	0000	8500	6100	1,471,216.66
01	0000	0	0000	8500	6170	93,815.25
01	0000	0	0000	8500	6200	2,417,200.52
01	0000	0	0000	8500	6400	10,143,536.02
01	0000	0	0000	8500	6500	18,290.00
01	9010	0	0000	8500	5600	1,477.00
01	9010	0	0000	8500	5800	181,312.58
01	9010	0	0000	8500	6170	545,122.06
01	9010	0	0000	8500	6200	159,519.42
11	6391	1	4110	8500	6400	13,315.21
12	6105	0	8500	8500	6200	75,853.50
12	9010	0	8500	8500	6200	109,079.22
14	0000	0	0000	8500	5800	26,698.48
14	0000	0	0000	8500	6200	537,149.93
21	0000	0	0000	8500	5800	81,375.73
21	0000	0	0000	8500	5900	6,707.19
21	0000	0	0000	8500	6170	8,181.50
21	0000	0	0000	8500	6200	581,641.66
21	0000	0	0000	8500	6400	45,663.75
25	0000	0	0000	8500	4300	25,752.50
25	0000	0	0000	8500	4400	105,471.97
25	0000	0	0000	8500	5600	87.50
25	0000	0	0000	8500	5800	44,571.01
25	0000	0	0000	8500	6100	15,051.00
25	0000	0	0000	8500	6170	33,614.76
25	0000	0	0000	8500	6200	1,923,142.89
25	0000	0	0000	8500	6400	27,138.10
25	0000	0	0000	8500	6500	37,173.26
Total, Facilities Acquisition and Construction (Function 8500)						<u>18,919,050.03</u>
						<u>25,664,721.59</u>

By Object

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Certificated Personnel Salaries (Objects 1000-1999)						<u>0.00</u>
Total, Classified Personnel Salaries (Objects 2000-2999)						<u>0.00</u>
Total, Employee Benefits (Objects 3000-3999)						<u>0.00</u>
01	0000	0	0000	8500	4300	5,784.55
25	0000	0	0000	8500	4300	<u>25,752.50</u>
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>31,537.05</u>
01	0000	0	0000	8500	4400	42,910.24
25	0000	0	0000	8500	4400	<u>105,471.97</u>
Total, Noncapitalized Equipment (Object 4400)						<u>148,382.21</u>
01	0000	0	0000	8500	5600	81,349.40
01	0000	0	0000	8500	5800	59,847.17
01	9010	0	0000	8500	5600	1,477.00
01	9010	0	0000	8500	5800	181,312.58
14	0000	0	0000	8500	5800	26,698.48
21	0000	0	0000	8500	5800	81,375.73
21	0000	0	0000	8500	5900	6,707.19
25	0000	0	0000	8500	5600	87.50
25	0000	0	0000	8500	5800	<u>44,571.01</u>
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>483,426.06</u>
01	0000	0	0000	8500	6100	1,471,216.66
25	0000	0	0000	8500	6100	<u>15,051.00</u>
Total, Land (Object 6100)						<u>1,486,267.66</u>
01	0000	0	0000	8500	6170	93,815.25
01	9010	0	0000	8500	6170	545,122.06
21	0000	0	0000	8500	6170	8,181.50
25	0000	0	0000	8500	6170	<u>33,614.76</u>
Total, Land Improvements (Object 6170)						<u>680,733.57</u>
01	0000	0	0000	8500	6200	2,417,200.52
01	9010	0	0000	8500	6200	159,519.42
12	6105	0	8500	8500	6200	75,853.50
12	9010	0	8500	8500	6200	109,079.22
14	0000	0	0000	8500	6200	537,149.93
21	0000	0	0000	8500	6200	581,641.66
25	0000	0	0000	8500	6200	<u>1,923,142.89</u>
Total, Buildings and Improvement of Buildings (Object 6200)						<u>5,803,587.14</u>

By Object

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Books and Media for New School Libraries (Object 6300)						<u>0.00</u>
01	0000	0	0000	7700	6400	264,174.52
01	0000	0	0000	8500	6400	10,143,536.02
01	0000	0	1110	1000	6400	62,599.45
01	0000	0	1110	3600	6400	9,235.96
01	0000	0	1110	4200	6400	43,704.67
01	5640	0	5730	1110	6400	45,000.00
01	6387	0	3800	1000	6400	205,954.67
01	8150	0	0000	8100	6400	74,687.64
01	9010	0	1110	1000	6400	4,400,442.40
01	9010	0	3800	1000	6400	28,811.36
11	6391	1	4110	8500	6400	13,315.21
11	9010	0	4110	1000	6400	23,456.90
13	5310	0	0000	3700	6400	240,830.65
21	0000	0	0000	8500	6400	45,663.75
25	0000	0	0000	8500	6400	27,138.10
Total, Equipment (Object 6400)						<u>15,628,551.30</u>
01	0000	0	0000	7540	6500	67,090.93
01	0000	0	0000	8500	6500	18,290.00
01	0000	0	1110	3600	6500	1,220,149.34
01	8150	0	0000	8100	6500	24,323.14
01	9010	0	1110	1000	6500	6,422.08
13	5310	0	0000	3700	6500	28,787.85
25	0000	0	0000	8500	6500	37,173.26
Total, Equipment Replacement (Object 6500)						<u>1,402,236.60</u>
						<u>25,664,721.59</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land	9410	1,401,751	
	Land Improvements	9420	955,483	
	Buildings	9430	2,570,555	
	Equipment	9440	7,010,629	
	Work In Progress	9450	13,661,936	
	Instruction			1000
	Home-to-School Transportation			3600
	Food Services			3700
	Ancillary Services			4000
	All Other General Administration			7200
	Centralized Data Processing			7700
	Plant Services			8100
	Facilities Acquisition and Construction			8500
			Total	25,600,354
				25,600,354

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	3,395,000	
	COPS Payable	9666	1,902,511	
	Capital Leases Payable	9667	3,685,367	
	Debt Service-Principal			9101
			Total	8,982,878
				8,982,878

Entry #	Object	Function	Debit	Credit
CE003	Debt Issuance			
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.			
	Proceeds from Sale of Bonds	8951	29,500,000	
	Proceeds from Capital Leases	8972	14,695,442	
	All Other Financing Sources	8979	911,921	
	General Obligation Bonds Payable	9661		29,500,000
	Capital Leases Payable	9667		14,695,442
	Other General Long-Term Debt	9669		911,921
		Total	45,107,363	45,107,363

Entry #	Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets			
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.			
		Total	0	0

Entry #		Object	Function	Debit	Credit
CE005	Disposal of Capital Assets				
	To report sales and disposals of capital assets and any resulting gain or loss.				
	All Other General Administration		7200	354,208	
	Sale of Equipment and Supplies (General Revenues)	8631		5,996	
	Accumulated Depreciation - Buildings	9435		371	
	Accumulated Depreciation - Equipment	9445		119,710	
	Land	9410			354,208
	Buildings	9430			455
	Equipment	9440			125,622
			Total	480,285	480,285

Entry #		Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues				
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
			Total	0	0

Entry #	Object	Function	Debit	Credit
CE010 Expenditures Relating to Prior Periods				
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Fund Balance/Net Position	979Z		1,475,283	
Debt Service - Interest		9102		1,475,283
		Total	1,475,283	1,475,283

Entry #	Object	Function	Debit	Credit
CE011 Adjustments to Work in Progress				
To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
Land Improvements	9420		1,801,978	
Buildings	9430		212,303	
Work in Progress	9450			2,014,281
		Total	2,014,281	2,014,281

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction		1000	7,324,380	
Home-to-School Transportation		3600	672,611	
Food Services		3700	94,897	
Ancillary Services		4000	5,667	
All Other General Administration		7200	136,100	
Centralized Data Processing		7700	400,794	
Plant Services		8100	1,004,186	
Accumulated Depreciation - Land Improvements	9425			1,284,311
Accumulated Depreciation - Buildings	9435			5,418,212
Accumulated Depreciation - Equipment	9445			2,936,112
		Total	9,638,635	9,638,635

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
Deferred Outflows of Resources	9490		5,926,172	
Other General Long-Term Debt	9669		620,691	
Debt Service - Interest		9102		6,546,863
		Total	6,546,863	6,546,863

Entry #	Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds			
	To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
	Cash in County Treasury	9110	1,648,673	
	Fair Value Adjustment to Cash in County Treasury	9111	2,738	
	Cash In Banks	9120	509,183	
	Accounts Receivable	9200	7,524	
	Accounts Payable	9500		1,894,382
	Fund Balance/Net Position	979Z		273,736
		Total	2,168,118	2,168,118

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA			
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
	Ancillary Services	4000	21,512,036	
	Fund Balance/Net Position	979Z		21,512,036
		Total	21,512,036	21,512,036

Entry #	Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Fund Balance/Net Position	979Z		21,785,772	
Interest (General Revenues)	8660			18,773
Other Local Revenue (General Revenues)	8699			21,766,999
		Total	21,785,772	21,785,772

Entry #	Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds:			
	Enterprise Funds (Funds 61-65)			
	Proprietary Funds:			
	Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	2,895,353	
	Interfund Transfers	9300		2,895,353
		Total	2,895,353	2,895,353

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
	Due To Other Funds	9610	1,512,020	
	Due From Other Funds	9310		1,512,020
		Total	1,512,020	1,512,020

Entry #	Object	Function	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB)			
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.			
	Instruction	1000	757,871	
	Instructional Supervision and Administration	2100	43,000	
	Instructional Library, Media and Technology	2420	21,783	
	School Site Administration	2700	91,305	
	Home-to-School Transportation	3600	53,337	
	Food Services	3700	31,133	
	All Other Pupil Services	3900	103,180	
	Community Services	5000	1,941	
	Enterprise Activities	6000	5,512	
	All Other General Administration	7200	36,153	
	Centralized Data Processing	7700	7,527	
	Plant Services	8100	105,341	
	Net OPEB Obligation	9664		1,258,083
		Total	1,258,083	1,258,083

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE023	Employer's Net Pension Liability and Pension Expense			
	To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE024	Employer Pension Contributions Made Subsequent to Measurement Date			
	To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.			
	9490		11,552,653	
		1000		7,039,505
		2100		495,672
		2420		117,917
		2700		791,342
		3600		357,900
		3700		308,744
		3900		1,092,599
		4000		103,840
		5000		18,749
		7200		378,700
		7700		85,293
		8100		762,392
Total			11,552,653	11,552,653

Entry #	Object	Function	Debit	Credit
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CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Total 0 0

	Resource	Function	Object	Fund								
				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25		
Assets												
			Funds 01-57, except where indicated									
Cash			9110-9140	45,812,792.29	616,698.40	80,666.58	2,470,954.51	2,683,146.62	29,940,686.78		3,697,554.35	
Investments			9150	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Receivables			9200-9290	4,182,544.45	484,719.99	228,436.68	1,179,537.27	10,889.39	116,193.47		9,345.77	
Due from Other Funds			9310	506,689.81	20,644.06	58,637.96	21,953.50	954,946.54	0.00		0.00	
Stores			9320	3,687.80	0.00	0.00	87,047.42	0.00	0.00		0.00	
Prepays			9330	21,075.75	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets			9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Land			9410									
Land Improvements			9420									
Accumulated Depreciation - Land Improvements			9425									
Buildings			9430									
Accumulated Depreciation - Buildings			9435									
Equipment			9440									
Accumulated Depreciation - Equipment			9445									
Work in Progress			9450									
			9490									
			9490	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources - pensions only												
Deferred Outflows of Resources - other												
			9500-9599									
Accounts Payable and Other Current Liabilities			9620	9,676,316.05	128,740.88	107,976.22	123,021.35	96,693.12	2,799.38		103,346.10	
Due to Other Funds			9610	1,045,736.68	10,999.07	38,788.09	402,042.04	0.00	0.00		9,418.50	
Current Loans			9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenue			9650	422,587.07	0.00	0.00	0.00	0.00	0.00		0.00	
General Obligation Bonds Payable			9661									
State School Building Loan Payable			9662									
Net Pension Liability (Asset)			9663									
Net OPEB Obligation			9664									
Compensated Absences Payable			9665									
COPs Payable			9666									
Capital Leases Payable			9667									
Lease Revenue Bonds Payable			9668									
Other General Long-Term Debt			9669									
			9690									
			9690	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Inflows of Resources - pensions only												
Deferred Inflows of Resources - other												

Fund Balance / Net Position	Resource		Function		Object		Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
							General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
					979Z		39,382,160.30	962,322.50	221,176.91	3,234,429.31	3,552,289.43	30,054,080.87	3,594,135.52

	Resource		Function		Object		Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
Assets													
Cash							55,780.11	4,768,867.22			80,127,147		80,127,147
Investments							0.16	0.00			0		0
Receivables							215.27	20,267.40			6,232,150		6,232,150
Due from Other Funds							0.00	0.00			1,563,062		1,563,062
Stores							0.00	0.00			90,735		90,735
Prepays							0.00	0.00			21,076		21,076
Other Current Assets							0.00	0.00			0		0
Land												17,768,991	17,768,991
Land Improvements												38,889,576	38,889,576
Accumulated Depreciation - Land Improvements												(7,433,125)	(7,433,125)
Buildings												217,684,475	217,684,475
Accumulated Depreciation - Buildings												(70,479,579)	(70,479,579)
Equipment												28,460,008	28,460,008
Accumulated Depreciation - Equipment												(13,134,696)	(13,134,696)
Work in Progress												9,345,971	9,345,971
Deferred Outflows of Resources - pensions only												14,831,733	14,831,733
Deferred Outflows of Resources - other							0.00	0.00			0	7,817,259	7,817,259
Liabilities													
Accounts Payable and Other Current Liabilities													
Due to Other Funds							0.00	0.00			10,238,893		10,238,893
Current Loans							0.00	5,042.16			1,512,027		1,512,027
Unearned Revenue							0.00	0.00			0		0
General Obligation Bonds Payable							0.00	0.00			422,587		422,587
State School Building Loan Payable												97,788,693	97,788,693
Net Pension Liability (Asset)												0	0
Net OPEB Obligation												109,535,142	109,535,142
Compensated Absences Payable												14,922,185	14,922,185
COPs Payable												512,656	512,656
Capital Leases Payable												22,803,513	22,803,513
Lease Revenue Bonds Payable												9,291,917	9,291,917
Other General Long-Term Debt												0	0
Deferred Inflows of Resources - pensions only												9,934,275	9,934,275
Deferred Inflows of Resources - other							0.00	0.00			0	10,696,808	10,696,808
												0	0

Resource	Function	Object	Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
			County School Facilities Fund	Bond Interest and Redemption Fund					
		979Z	55,995.54	4,784,092.46	85,860,683	(31,734,576)	54,126,107		
Fund Balance / Net Position									

	Resource	Function	Object	Fund 01 General Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	16,303,264.56	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	13,117.14	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	127,820,012.31	103,054.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	351,728.96	8,530.07	2,566.14	7,344.94	27,817.70	145,855.05	(1,972.02)
Interagency Revenues	0000-1999		8677, 8780-8799	5,200.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,510,063.10	24.95	0.00	0.00	51,746.00	0.00	2,212,971.61
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8696, 8700-8710	653,103.57	0.00	0.00	712,936.92	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8687, 8699	22,320,978.72	1,505,591.72	930,169.20	7,291,038.83	0.00	0.00	0.00
Capital Grants and Contributions	7710		8545, 8650-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures										
Instruction		1000-1999	1000-7999	93,779,216.90	865,947.37	675,219.92	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	5,906,550.58	79,494.78	80,128.60	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,648,681.41	6,520.11	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	8,822,609.65	364,995.64	0.00	0.00	0.00	0.00	0.00

	Resource		Function	Object	Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
					County School Facilities Fund	Bond Interest and Redemption Fund					
General Revenues											
Taxes and Subventions:											
Taxes Levied for General Purposes	0000-9999			8020-8079, 8097	0.00	0.00	0.00	0.00	16,303,265		16,303,265
Taxes Levied for Debt Service	0000-9999			8571-8572, 8610-8614	0.00	6,273,482.80			6,273,483		6,273,483
Taxes Levied for Other Specific Purposes	0000-9999			8575-8576, 8615-8629	0.00	0.00	0.00		13,117		13,117
Federal and State Aid Not Restricted to Specific Purposes	0000-1999			8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00		127,923,066		127,923,066
Interest and Investment Earnings	0000-1999			8660-8662	218.59	12,953.15			555,043		555,043
Interagency Revenues	0000-1999			8677, 8760-8799	0.00	0.00	0.00		5,200		5,200
Miscellaneous	0000-1999			8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	0.00	0.00		3,774,826		3,774,826
Program Revenues											
Charges for Services	2000-9999			8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00		1,366,040		1,366,040
Operating Grants and Contributions	6200, 7710			8290, 8587, 8699					32,047,778		32,047,778
Capital Grants and Contributions	2000-6199, 6201-7709, 7711-9999			8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699	0.00	0.00	0.00		0		0
Expenditures											
Instruction				8545, 8660-8662					95,320,384		95,320,384
Instruction - Related Services:				8590, 8660-8662							
Instructional Supervision and Administration				1000-1999	0.00	0.00	0.00		6,066,174		6,066,174
Instructional Library, Media and Technology				2000-2999 except 2420, 2700	0.00	0.00	0.00		1,655,202		1,655,202
School Site Administration				2420	0.00	0.00	0.00		9,187,605		9,187,605

	Resource	Function	Object	Fund 01					Fund 25						
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund					
Pupil Services:															
Home-To-School Transportation	3600		1000-7999	6,050,314.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700		1000-7999	4,592.59	0.00	0.00	8,308,865.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services	3000-3999, except 3600, 3700		1000-7999	12,607,727.29	6,022.93	166.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:															
Centralized Data Processing	7700		1000-7999	1,420,149.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699		1000-7999	6,379,101.28	12,217.71	52,391.94	395,530.97	0.00	0.00	0.00	0.00	0.00	0.00	223,015.43	0.00
Plant Services	8000-8999, except 8500		1000-7999	16,906,277.89	0.00	0.00	0.00	15,775.00	0.00	78,639.78	0.00	0.00	0.00	93,606.27	0.00
Facility Acquisition and Construction	8500		1000-7999	15,221,380.87	13,315.21	184,932.72	0.00	563,848.41	0.00	723,569.83	0.00	0.00	0.00	2,212,002.99	0.00
Ancillary Services	4000-4999		1000-7999	2,306,146.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999		1000-7999	351,631.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999		1000-7999	71.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:															
Transfers Between Agencies	9200		7110-7299	1,519,389.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal	9100, 9101		7431-7439, except 7434 and 7438	5,246,794.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	341,083.50	0.00
Debt Service - Interest	9100, 9102		7434, 7438	663,770.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,885.16	0.00
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5800, 7699	268,112.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo	9100-9300		1000-5999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000		6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses															
Interfund Transfers In			8910-8929	0.00	0.00	179,500.00	0.00	2,500,000.00	0.00	215,852.74	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	9300		7600-7629	2,679,500.00	0.00	0.00	0.00	0.00	0.00	215,852.74	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	14,695,442.40	0.00	0.00	0.00	0.00	0.00	29,500,000.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	9200		7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource		Function	Object	Fund 35		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
					County School Facilities Fund	Bond Interest and Redemption Fund					
Pupil Services:											
Home-To-School Transportation		3600		1000-7999	0.00	0.00	0.00	0.00	6,050,315		6,050,315
Food Services		3700		1000-7999	0.00	0.00	0.00	0.00	8,313,458		8,313,458
		3000-3999, except 3600, 3700		1000-7999	0.00	0.00	0.00	0.00	12,613,917		12,613,917
All Other Pupil Services											
General Administration:											
Centralized Data Processing		7700		1000-7999	0.00	0.00	0.00	0.00	1,420,149		1,420,149
All Other General Administration		7100-7699		1000-7999	0.00	0.00	0.00	0.00	7,062,257		7,062,257
Plant Services		8000-8999, except 8500		1000-7999	0.00	0.00	0.00	0.00	17,094,299		17,094,299
Facility Acquisition and Construction		8500		1000-7999	0.00	0.00	0.00	0.00	18,919,050		18,919,050
Ancillary Services		4000-4999		1000-7999	0.00	0.00	0.00	0.00	2,306,146		2,306,146
Community Services		5000-5999		1000-7999	0.00	0.00	0.00	0.00	351,632		351,632
Enterprise Activities		6000-6999		1000-7999	0.00	0.00	0.00	0.00	71		71
Other Outgo:											
Transfers Between Agencies		9200		7110-7299	0.00	0.00	0.00	0.00	1,519,389		1,519,389
Debt Service - Principal		9100, 9101		7431-7439, except 7434 and 7438	0.00	0.00	3,395,000.00	0.00	8,982,878		8,982,878
Debt Service - Interest		9100, 9102		7434, 7438	0.00	0.00	2,805,337.08	0.00	3,488,993		3,488,993
Debt Service - Issuance Costs and Discounts		9100, 9103		5400, 5450, 5800, 7699	0.00	0.00	104,725.00	0.00	618,838		618,838
All Other Outgo		9100-9300		1000-6999, except 5400, 5450 and 5800	0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000		6900	0.00	0.00	0.00	0.00	0		0
Other Financing Sources and Uses											
Interfund Transfers In				8910-8929	0.00	0.00	0.00	0.00	2,895,353		2,895,353
Interfund Transfers Out		9300		7600-7629	0.00	0.00	0.00	0.00	2,895,353		2,895,353
Proceeds from Long-Term Debt				8931-8951, 8971-8973	0.00	0.00	0.00	0.00	44,195,442		44,195,442
Proceeds from Disposal of Capital Assets				8953	0.00	0.00	0.00	0.00	0		0
All Other Financing Sources				8961-8965, 8979	0.00	0.00	911,921.10	0.00	911,921		911,921
All Other Financing Uses		9200		7651-7699	0.00	0.00	0.00	0.00	0		0

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Assets	Funds 01-57, except where indicated							
Cash		9110-9140	90,127,147	2,160,594	CE014			92,287,741
Investments		9150	0	0	CE014			0
Receivables		9200-9290	6,232,150	7,524	CE014, CE018			6,239,674
Due from Other Funds		9310	1,563,082	(1,512,020)	CE014, CE018, CE020			51,062
Stores		9320	90,735	0	CE014			90,735
Prepays		9330	21,076	0	CE003, CE013, CE014			21,076
Other Current Assets		9340	0	0	CE014			0
Land		9410	17,768,991	1,047,543	CE001, CE004, CE005, CE011, CE014			18,816,534
Land Improvements		9420	38,889,576	2,757,461	CE001, CE004, CE005, CE011, CE014			41,647,037
Accumulated Depreciation - Land Improvements		9425	(7,433,125)	(1,284,311)	CE005, CE012, CE014			(8,717,436)
Buildings		9430	217,684,475	2,782,403	CE001, CE004, CE005, CE011, CE014			220,466,878
Accumulated Depreciation - Buildings		9435	(70,479,579)	(5,417,841)	CE005, CE012, CE014			(75,897,420)
Equipment		9440	28,460,008	6,885,007	CE001, CE004, CE005, CE011, CE014			35,345,015
Accumulated Depreciation - Equipment		9445	(13,134,696)	(2,816,402)	CE005, CE012, CE014			(15,951,098)
Work in Progress		9450	9,345,971	11,647,655	CE001, CE004, CE005, CE011, CE014			20,993,626
Deferred Outflows of Resources - pensions only		9490	14,831,733	11,552,653	CE014, CE023, CE024			26,384,386
Deferred Outflows of Resources - other		9490	7,817,259	5,926,172	CE003, CE013, CE014			13,743,431

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9599, 9620	10,238,893	3,901,896	CE008, CE014, CE018			14,140,789
Due to Other Funds		9610	1,512,027	(1,512,020)	CE014, CE018, CE020			7
Current Loans		9640	0					0
Unearned Revenue		9650	422,587	0	CE014			422,587
General Obligation Bonds Payable		9661	97,788,893	26,105,000	CE002, CE003, CE008, CE013			123,893,893
State School Building Loan Payable		9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)		9663	109,535,142	0	CE014, CE023			109,535,142
Net OPEB Obligation		9664	14,922,185	1,256,083	CE014, CE021			16,180,268
Compensated Absences Payable		9665	512,656	161,128	CE009, CE014			673,784
COP's Payable		9666	22,803,513	(1,902,511)	CE014			20,901,002
Capital Leases Payable		9667	9,291,917	11,010,075	CE002, CE003, CE013, CE014			20,301,992
Lease Revenue Bonds Payable		9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt		9669	9,934,275	291,230	CE002, CE003, CE010, CE013, CE014, CE022			10,225,505
Deferred Inflows of Resources - pensions only		9690	10,696,808	0	CE014, CE023			10,696,808
Deferred Inflows of Resources - other		9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position		979Z	54,126,107	(5,576,443)				48,549,664
								0

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
General Revenues								
Taxes and Subventions:								
0000-9999		8020-8079, 8097	16,303,265				16,303,265	
0000-9999		8571-8572, 8610-8614	6,273,483				6,273,483	
0000-9999		8575-8576, 8615-8629	13,117				13,117	
0000-1999		8010-8019, 8092-8096, 8100-8544, 8546-8560, 8587-8590	127,923,066	0	CE006, CE007, CE010, CE022		127,923,066	
0000-1999		8660-8662	555,043	18,773	CE006, CE007, CE016		573,816	
0000-1999		8677, 8780-8799	5,200	0	CE010, CE016, CE017, CE022		5,200	
0000-1999		8081-8089, 8631-8659, 8663-8698, 8700-8710	3,774,826	21,761,003	CE004, CE005, CE006 CE007, CE010, CE016, CE022		25,535,829	
Program Revenues								
2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,366,040	0	CE005, CE010, CE016, CE022		1,366,040	
6200, 7710		8290, 8587, 8699						
2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	32,047,778	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		32,047,778	
0000-7709, 7711-9999, 7710		8545						
6200		8545, 8660-8662, 8590, 8660-8662	0	0	CE010, CE022		0	
Expenditures								
1000-1999	1000-1999	1000-7999	95,320,384	(3,667,343)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		91,653,041	
2000-2999, except 2420, 2700	2000-2999, except 2420, 2700	1000-7999	6,066,174	(382,444)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		5,683,730	
2420	2420	1000-7999	1,655,202	(97,303)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,557,899	
2700	2700	1000-7999	9,187,605	(671,033)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		8,516,572	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Pupil Services:								
Home-To-School Transportation	3600	1000-7999	6,050,315	(858,239)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		5,192,076	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries			Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers				
Food Services		3700	1000-7999	8,313,458	(417,445)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		7,896,013		
All Other Pupil Services General Administration		3000-3999, except 3600, 3700	1000-7999	12,613,917	(992,156)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		11,621,761		
Centralized Data Processing		7700	1000-7999	1,420,149	53,486	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		1,473,635		
All Other General Administration		7100-7699	1000-7999	7,062,257	73,485	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025		7,135,742		
Plant Services Facility Acquisition and Construction		8000-8999, except 8500	1000-7999	17,094,299	288,158	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		17,382,457		
Ancillary Services		8500	1000-7999	18,919,050	(18,919,050)	CE001				
Community Services		4000-4999	1000-7999	2,306,146	21,370,158	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		23,676,304		
Enterprise Activities Other Outgo:		5000-5999	1000-7999	351,632	(15,350)	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025		336,282		
Transfers Between Agencies		9200	7110-7299	1,519,389	0	CE016, CE017		1,519,389		
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	8,982,878	(8,982,878)	CE002, CE015		(2,525,639)		
Debt Service - Interest		9100, 9102	7434, 7438	3,488,993	(6,014,632)	CE008, CE010, CE013, CE015				
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	618,838	0	CE003, CE013, CE015		618,838		
All Other Outgo Depreciation (Unallocated)		9100-9300 0000	1000-6999, except 5400, 5450, 5800 5900	0 0	0 0	CE012		0 0		

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Other Financing Sources and Uses								
Interfund Transfers In		8910-8929	2,895,353	(2,895,353)	CE016, CE017, CE019		0	
Interfund Transfers Out	9300	7600-7629	2,895,353	(2,895,353)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt		8931-8951, 8971-8973	44,195,442	(44,195,442)	CE003			
Proceeds from Disposal of Capital Assets		8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources		8961-8965, 8979	911,921	(911,921)	CE003, CE016		0	
All Other Financing Uses	9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Capital Grants and Contributions: Governmental Activities
Program Revenues by Resource

Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Capital Grants & Contributions (from fund consolidation worksheet)																

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Total Capital Grants & Contributions (from fund consolidation worksheet)

Subtotal of Capital Grants and Contributions by function:
User identification of conversion entries, adjustments, and rounding differences, by function:
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):

Unaudited Actuals
2016-17 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3800	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Operating Grants & Contributions																		
Adjusted Operating Grants and Contributions by function:																		

Capital Grants and Contributions: Business-type Activities																
Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Capital Grants & Contributions																
Adjusted Capital Grants and Contributions by function:																

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Unaudited Actuals
2016-17 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Charges for Services: Governmental Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e-g)	26,637	-	-	-	-	680,558	-	-	-	-	32,379	-	-	-	-	712,937
9520	Special Ed: Project Workability / LEA	329,405	16,236	91	13,512	2,282	7,933	49	2,458	19,088	-	4,351	-	5,844	-	-	26,637
9610	Other Restricted Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-	225,118	626,457
	Total Charges for Services (from fund consolidation worksheets)																
	Subtotal of Charges for Services by function:	356,042	16,236	91	13,512	2,282	688,491	49	2,458	19,088	-	36,730	-	5,844	-	225,118	1,366,041
	User identification of conversion entries, adjustments, and rounding differences, by function:																(1)
	Adjusted Charges for Services by function (agrees to conversion worksheets):	356,042	16,236	91	13,512	2,282	688,491	49	2,458	19,088	-	36,730	-	5,844	-	225,117	1,366,040

Summary of revenues by function

Operating Grants and Contributions: Governmental Activities

Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	NCLB: Title I, Part A, Basic Grants Lov	2,783,145	1,243,275	26,359	4,988	-	-	179,120	-	-	-	293,589	-	-	-	-	4,530,476
3025	NCLB: Title I, Part D, Local Delinquent	-	-	-	-	-	-	6,191	-	-	-	579	-	-	-	-	6,770
3060	NCLB: Title I, Part C, Migrant Ed (Reg	11,071	15,621	-	-	-	-	-	-	-	-	-	-	-	-	-	26,692
3081	NCLB: Title I, Migrant Ed Summer Pro	6,239	791	-	-	-	-	2,283	-	-	-	617	-	-	-	-	9,930
3110	NCLB: Title I, Part C, Even Start Migra	4,384	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,384
3310	NCLB: Title I, Part C, Even Start Migra	2,203,852	-	-	59,541	-	-	-	-	-	-	-	-	-	-	-	2,423,522
3315	Special Ed: IDEA Basic Local Assistan	4,322	-	-	-	-	-	-	-	-	-	160,029	-	-	-	-	164,351
3320	Special Ed: IDEA Preschool Grants, P.	190,172	-	-	-	-	-	61,700	-	-	-	4,668	-	-	-	-	206,540
3350	Special Ed: IDEA Preschool Local Ent	135,141	-	-	-	-	-	16,992	-	-	-	14,646	-	-	-	-	166,779
3555	Carl D. Perkins Career and Technical E	143,801	-	-	-	-	-	5,764	-	-	-	6,757	-	-	-	-	156,322
3905	Adult Education: Adult Basic Educatio	95,689	-	-	-	-	-	-	-	-	-	5,719	-	-	-	-	101,408
3913	Adult Education: Adult Secondary Edu	143,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143,791
3926	Adult Education: English Literacy & C	13,640	-	-	807	-	-	-	-	-	-	-	-	-	-	-	14,447
4035	ESEA: Title II, Part A, Teacher Quality	162,017	285,990	-	-	-	-	-	-	-	-	31,674	-	-	-	-	479,681
4201	ESEA: Title III, Immigrant Education P	5,292	21,721	-	-	-	-	-	-	-	-	1,910	-	-	-	-	28,923
4203	ESEA: Title III, English Learner Studen	1,501	157,779	-	-	-	-	-	-	-	-	3,186	-	-	-	-	162,466
5310	Child Nutrition: School Programs (e.g.,	-	-	-	-	-	6,729,568	-	-	-	-	320,172	-	-	-	-	7,049,740
5640	Medi-Cal Billing Option	76,727	3,988	-	188	-	-	171,743	-	-	-	15,863	-	-	-	-	268,509
6105	Child Development: California State P	694,410	81,170	-	-	-	-	174	-	-	-	54,846	-	-	-	-	910,006
6130	Child Development: Center-Based Pre	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,406	79,406
6230	California Clean Energy Jobs Act	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,003,458	1,003,458
6300	Lottery: Instructional Materials	759,384	-	-	-	-	-	-	-	-	-	(67,485)	-	-	-	-	935,973
6387	Career Technical Education Incentive C	523,500	-	-	-	-	-	-	-	-	-	759,384	-	-	-	-	1,282,884
6391	Adult Education Block Grant Program	346,892	111,858	9,437	324,729	-	-	-	-	-	-	22,451	-	-	-	-	673,467
6500	Special Education	3,552,629	216,867	-	227,441	-	-	639,893	-	-	-	9,405	-	-	-	19,273	4,449,008
6512	Special Ed: Mental Health Services	288,052	-	-	-	-	451	399,689	-	-	-	316,916	-	-	-	-	1,005,648
7010	Agricultural Career Technical Educatio	29,294	-	-	-	-	-	-	-	-	-	23,745	-	-	-	-	53,039
7336	College Readiness Block Grant	284,863	-	-	-	-	-	153,262	-	-	71	34,443	-	-	-	-	433,225
7690	STRS On-Behalf Pension Contribution	2,914,752	176,865	16,438	195,542	-	-	384,058	31,227	-	-	4,926	-	-	-	-	3,753,538
8150	Ongoing & Major Maintenance Account	-	-	-	-	-	-	-	-	-	-	341	-	-	-	-	341
9010	Other Restricted Local	1,159,103	57,133	321	47,547	8,029	27,913	171	8,648	67,167	-	15,309	-	-	-	-	2,004,402
Total Operating Grants & Contributions (from fund consolidation worksheets)		32,047,779															

Subtotal of Operating Grants and Contributions by function:	16,522,380	2,373,258	52,555	860,782	8,029	6,757,932	2,023,040	39,875	67,167	71	1,245,635	25,983	-	-	-	2,071,072	32,047,779
User identification of conversion entries, adjustments, and rounding differences, by function:																(1)	(1)
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	16,522,380	2,373,258	52,555	860,782	8,029	6,757,932	2,023,040	39,875	67,167	71	1,245,635	25,983	-	-	-	2,071,071	32,047,778

Unaudited Actuals
2016-17 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Summary of revenues by function

Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Capital Grants and Contributions: Governmental Activities																
Resource																
Program Revenues by Resource																
Total Capital Grants & Contributions (from fund consolidation worksheet)																
Subtotal of Capital Grants and Contributions by function:																
User identification of conversion entries, adjustments, and rounding differences, by function:																
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):																

Operating Grants and Contributions: Business-type Activities Program Revenues by Resource	Summary of revenues by function											Total				
	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200		7700	8100	8500	9000
Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by function:																

Resource	Summary of revenues by function											Total				
	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200		7700	8100	8500	9200
Capital Grants and Contributions: Business-type Activities																
Program Revenues by Resource																
Total Capital Grants & Contributions																
Adjusted Capital Grants and Contributions by function:																

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	91,653,041	356,042	16,522,380	0	(74,774,619)		(74,774,619)
Instruction-related services:							
Instructional supervision and administration	5,683,730	16,236	2,373,258	0	(3,294,236)		(3,294,236)
Instructional library, media and technology	1,557,899	91	52,555	0	(1,505,253)		(1,505,253)
School site administration	8,516,572	13,512	860,782	0	(7,642,278)		(7,642,278)
Pupil services:							
Home-to-school transportation	5,192,076	2,282	8,029	0	(5,181,765)		(5,181,765)
Food services	7,896,013	688,491	6,757,932	0	(449,590)		(449,590)
All other pupil services	11,621,761	49	2,023,040	0	(9,598,672)		(9,598,672)
General administration:							
Centralized data processing	1,473,635	0	0	0	(1,473,635)		(1,473,635)
All other general administration	7,135,742	36,730	1,245,635	0	(5,853,377)		(5,853,377)
Plant services	17,382,457	5,944	25,983	0	(17,350,530)		(17,350,530)
Ancillary services	23,676,304	2,458	39,875	0	(23,633,971)		(23,633,971)
Community services	336,282	19,088	67,167	0	(250,027)		(250,027)
Enterprise activities	6,230	0	71	0	(6,159)		(6,159)
Interest on long-term debt	(2,525,639)				2,525,639		2,525,639
Other outgo	2,138,227	225,117	2,071,071	0	157,961		157,961
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	631,198	34,953	0	0		(596,245)	(596,245)
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	182,375,528	1,400,993	32,047,778	0	(148,330,512)	(596,245)	(148,926,757)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					16,303,265	0	16,303,265
Taxes levied for debt service					6,273,483	0	6,273,483
Taxes levied for other specific purposes					13,117	0	13,117
Federal and state aid not restricted to specific purposes					127,923,066	0	127,923,066
Interest and investment earnings					573,816	4,069	577,885
Interagency revenues					5,200	0	5,200
Miscellaneous					25,535,829	579,238	26,115,067
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					176,627,776	583,307	177,211,083
Change in net position					28,297,264	(12,938)	28,284,326
Net position beginning					20,252,400	314,732	20,567,132
Net position ending					48,549,684	301,794	48,851,458

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: 32,398,424

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	25,600,354	
Depreciation expense:	(9,638,635)	
Net:		15,961,719

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 8,982,878

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: (45,107,363)

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (360,204)

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: (532,231)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: (161,128)

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 11,552,653

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (1,258,083)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: 6,546,863

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: 273,735

Change in net position of governmental activities (minor differences may be due to rounding): 28,297,263